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UNITED STATES DEPARTMENT OF AGRICULTURE
Bureau of Agricultural Economics

SEP 9 1946

UNITED STATES TARIFF RATES ON AGRICULTURAL PRODUCTS

(Revised)

by
C. F. Wells
Agricultural Economist

A complete history of each rate
from September 1922 to May 1946

Washington, D. C.
August 1946

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UNITED STATES
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Introduction

Period Covered- For each agricultural rate of duty, import tax, and processing tax, this report presents a complete history from September 22, 1922, the effective date of the 1922 Tariff Act, to May 3, 1946. The last two laws that changed tariff rates in this period were the Trade Agreement with Iran and the Philippine Trade Act of 1946.

Commodities Covered-With minor exceptions this report mentions only those agricultural products that are specifically named in either the Tariff Acts, the Revenue Acts, or in the various Reciprocal Trade Agreements. There are 416 named items in Schedule 7, ("Agricultural Products and Provisions") alone of the 1930 Tariff Act. In addition, this tabulation includes certain items from Schedules 1, 5, 6, 8, 9, 10, 11, and 16 of that Act. But many agricultural products are dutiable under the Tariff Act even though not specifically named in the Act, for unless a non-enumerated article is classified as on the free list, it is necessarily dutiable under one of the so-called "basket-clauses" in the dutiable list. There are 47 of these "basket-clauses" in Schedule 7 alone of the 1930 Tariff Act. All basket clauses covering mainly agricultural products are listed in this report.

The Bureau of the Census classifies all commodities entering into the foreign trade of the United States into 10 economic classes. Five of these classes are for agricultural products only. With the exceptions given below this report gives the tariff status of all of the commodities included in four out of the five agricultural classes, namely for the commodities in:-

Class 0 - "Agricultural crude materials."
Class 2 - "Agricultural crude foodstuffs."
Class 4 - "Agricultural manufactured foodstuffs and beverages."
Class 6 - "Agricultural semimanufactures."

Tariff rates are not given for any commodities in Class 8 - "Agricultural finished manufactures." Neither are tariff rates given for spices, most of which are in classes 0 and 4; raw rubber (class 0); drugs (mostly class 0); nursery and greenhouse stock (class 0); and beverages, many of which are in class 4.

On the other hand the duties and taxes are given on certain nonagricultural semimanufactures, for instance, fish oils, because they are competitive with agricultural products.

Duties and Excise Taxes Listed

All import duties imposed on agricultural products by the tariff acts of 1922 and 1930 are listed. In addition, the following taxes though not a part of any Tariff Act are listed in this report because they are protective in their effect, that is, they apply to the imported product and there is no equal tax on any competitive domestic product.

1. The excise tax on imports of certain animal, fish, and vegetable oils and derived products provided for in I.R.C. Sec. 2491 (a), (b) and (c).
2. The excise tax on the first domestic processing of certain fats and oils provided for in I.R.C. Sec. 2470(1) and (2).
3. The internal revenue tax of 15¢ per pound on imported oleomargarine and adulterated butter imposed under I.R.C. Sections 2306 and 2327.

On the other hand all taxes on imports which are merely intended to compensate for equal taxes on competitive domestic products are omitted. Therefore, the import tax on manufactured sugar provided for in I.R.C. Sec. 3500 is not included in this report.

Finally, no "fees" on imports provided for in Section 22 of the Agricultural Adjustment Act of 1933 as amended have been imposed to date and they are therefore not described here.

Changes in duties and excise taxes

During the period under review duties were changed by the Tariff Act of 1930, by Presidential proclamations under the "flexible tariff provision" of both tariff acts, by reciprocal trade agreements and, with respect to Philippine products, by the Philippine Trade Act of 1946. In addition, certain duties were temporarily suspended during certain emergencies as indicated below.

Changes in duties made under the "flexible provisions" of the two tariff acts are shown in the text tables and are assembled in Appendix VI. Seventeen agricultural duties were increased and two were reduced under Section 315 (a), the flexible provision of the 1922 Tariff Act, Under Section 336, the corresponding provision of the 1930 Tariff, fourteen agricultural duties were reduced and two were increased.

During this period changes have been made in excise taxes on imports by the Revenue Acts and by reciprocal trade agreements. Those taxes are not subject to change under the "flexible tariff" provision even though treated as a duty under most provisions of the law relating to customs revenue.

Excise taxes on the first domestic processing of imported products have been changed during the period by the Revenue Acts, and Public Law 711, 77th Congress temporarily suspended certain of these taxes.

Reciprocal Trade Agreements

The Reciprocal Trade Agreements Act of June 12, 1934 (Section 350 of the 1930 Tariff Act) authorized the negotiation of agreements in which a United States concession might take the form of (1) a reduction (or increase) in an existing United States duty of not to exceed 50% of the duty in effect on 6/21/34 (later changed by Public Law 130, 79th Congress to 1/1/45) or (2) the binding of an existing duty against an increase, or (3) the binding of the existing duty-free status of a commodity. Under the Reciprocal Trade Agreements Act a concession with respect to an excise tax on imports may also take any of the above three forms. On the other hand, a concession with respect to an excise tax on the first domestic processing of an article may not take the form of a reduction in that tax but is limited to the binding of the processing tax status of an article (taxable or tax-free) against change.

Concessions in trade agreements cannot be modified or withdrawn during the life of the agreement in which made unless it is specially provided for in the agreement. An agreement under this act is subject to termination at the end of not more than 3 years from its effective date and if not then terminated it is subject to termination upon 6 months notice. Except for concessions in agreements with Cuba, the concessions made in an agreement with one country apply to the products of all foreign countries whether or not those countries make reciprocal concessions. Prior to June 8, 1942 trade agreement concessions

were not extended to third countries that discriminated against the trade of the United States. Germany and Australia were the only countries placed in this class. On the above date the President directed that concessions in former and future agreements be extended to all countries without exception. (T. D. 50650)

Most of the administrative changes (as contrasted with legislative changes) that have been made in agricultural duties since 1922 have been made since 1934 in reciprocal trade agreements. The trade agreement with Iran (the last agreement included on this report) was the thirty-second trade agreement concluded counting supplementary or amendatory agreements. Appendix II is a chronological list of all 32 agreements and Appendix III is an alphabetical list. Eliminating terminated and superseded agreements there were 29 agreements with 25 countries in force on May 3, 1946. In these 29 agreements, the United States has reduced duties or import taxes on 342 agricultural tariff classifications, has bound the existing duty or import tax or processing tax on 95 agricultural tariff classifications against an increase, and has bound 77 agricultural tariff classifications free of duty or of import tax or of processing tax during the life of the agreements involved. Since all three totals are based on a count of tariff classifications affected, and since some agricultural products such as wool have many tariff classifications, the totals are larger than the number of agricultural products affected by the concessions.

All these concessions are listed in the text tables. Concessions on agricultural products in each of the last 11 agreements are listed by agreement in Appendix I. Similar information by agreement for earlier agreements is given in earlier editions of this publication.

The Tariff, Quota, and Tax Status of Philippine Products

Until May 1, 1946 all Philippine products imported directly from the Philippines were free of United States' customs duties under Section 301 of both Tariff Acts except for imports of Philippine sugar, coconut oil and tobacco in excess of their duty-free quotas. If the Philippine Trade Act of 1946 had not become a law, all Philippine products would have become dutiable at full-duty rates in unlimited quantities when the Philippines attained independence on July 4, 1946. That Act established a new tariff and quota status for Philippine articles intended to cover the period ending July 3, 1974 but only the provisions covering the period ending July 3, 1954 will be summarized here.

Effective January 1, 1946, the Act placed duty-free quotas on Philippine coconut oil and scrap and filler tobacco and absolute quotas were imposed on these products and on Philippine sugar and rice. Effective May 1, 1946 all Philippine products not meeting the definition of a "Philippine article" (as given in the Act) became dutiable at full-duty rates in unlimited quantities; all "Philippine articles", other than those subject to absolute quotas, became free of duty in unlimited quantities during the period ending July 3, 1954; and Philippine articles subject to absolute quotas became free of duty on quantities not in excess of their absolute quota in this period but total imports (free and dutiable) of these articles into the United States can not exceed the absolute quotas.

The Philippine Trade Act of 1946 does not change in any way the tariff status of copra. Under that Act copra may still be brought into the United States from any country free of duty in unlimited quantities.

Prior to the Philippine Trade Act of 1946, Philippine products were:-

1. Subject to the tax on imports of certain animal oils provided for in I.R.C. Sec. 2491 (a).
2. Subject to the tax on imports of certain vegetable oils provided for in I.R.C. Sec. 2491 (b).
3. Subject to the tax on imports of articles derived from oils in (1) and (2) provided for in I.R.C. Sec. 2491 (c).
4. Subject to the tax on imports of articles derived from oils subject to a processing tax (under I.R.C. Sec. 2470) provided for in I.R.C. 2491 (c).
5. Subject to the tax on imports of manufactured sugar provided for in I.R.C. Sec. 3500.
6. Not subject to the 15 cents per pound internal revenue tax on imported oleomargarine provided for in I.R.C. Sec. 2306 and on imported adulterated butter provided for in I.R.C. Sec. 2327.

Under the Philippine Trade Act, products meeting the definition of a Philippine article became free of the first three of these taxes for the period ending July 3, 1954 because the Act includes these taxes in its definition of "ordinary customs duty." Philippine articles continue to be subject to the fourth and fifth tax under the Act. Philippine oleomargarine and adulterated butter become subject to the sixth tax by virtue of the attainment of independence by the Philippines on July 4, 1946.

Coconut oil and certain other oils from the Philippines and from all other countries continue under the Act to be subject to the processing tax of 3 cents per pound provided for in I.R.C. Sec. 2470 (1) and coconut oil from foreign countries other than the Philippines continues to be subject to an additional 2 cents per pound processing tax provided for in I.R.C. Sec. 2470 (2). The Philipping Trade Act guarantees that Philippine coconut oil will continue to enjoy this 2-cent processing tax preference during the life of the Act.

Tariff and Tax Status of Cuban Products

Rates of duty on dutiable Cuban products which were established by trade agreements with Cuba are all shown separately in the tables. Rates of duty (and also excise taxes on imports - T.D. 47448 and 48469) on all other dutiable Cuban products are 20 percent less than the lowest rate of duty (or import tax) applicable to the like article produced in any other foreign country. Duty and import tax rates on Cuban products derived by reducing full-duty rates by 20 percent are shown separately in the tables only when Cuba is an important source of United States imports of the product. Concessions in Trade Agreements with Cuba are bound against modification or withdrawal as they affect Cuban products during the life of the Cuban Agreement but are not extended to third countries, and therefore the duties and import taxes on products of third countries are not bound by concessions in agreements with Cuba.

When a footnote refers the reader to this page for an explanation of the tariff status of a Cuban product, which would at present have been subject to a duty if it was the product of any other foreign country, it indicates that the product was on the United States free list of 1897 and that prior to T.D. 46987, decided March 19, 1934, the Cuban product would have been permitted free entry into the United States under the authority of Article I of the Cuban Reciprocity Treaty of 1902. (Sec. 316 of 1930 Tariff Act.) After that decision the product would not have been permitted free entry without its first being shown that on December 27, 1903 (the date the Cuban Reciprocity Treaty of 1902 became effective) there was an established customs practice under which it was actually being

admitted free of duty into the United States. On August 24, 1934, the first reciprocal trade agreement with Cuba was signed. Under this Agreement, any article which would be subject to a duty or to an import tax if it were not the product of Cuba, would if it were the product of Cuba, and if imported directly from Cuba, be entitled to entry free of duty and import tax during the life of the Agreement if it could be shown that on August 24, 1934 there was an established customs practice to permit its importation into the United States free of duty and import tax. (T.D. 47795). Failing the proof of such practice such a Cuban product would not be entitled to entry free of duty and import tax.

Types of Information not covered - Quarantines upon imports of agricultural products are not listed in this report.

From time to time changes in the tariff classification of various commodities are announced by the Secretary of the Treasury. If the commodity whose tariff classification is changed is one which is named specifically in either Tariff Act or in any reciprocal trade agreement then the change in classification is shown in the text tables. Changes in the tariff classification of commodities not so named (changes in unnamed items from one basket clause to another) are not shown in the tables but in some cases are shown in footnotes to the tables.

The Tariff Acts provide for various kinds of additional duties which may be applied under certain specified conditions, such as countervailing duties, anti-dumping duties, duties on convict-made goods, etc. This report does not contain a record of these contingent duties.

Temporary exemptions of dutiable agricultural products from the payment of duty under the following and under certain other provisions of law have usually not been included because of their limited importance:-

Section 318 of the Tariff Act of 1930 providing for free entry of food, clothing, and other supplies used in emergency relief work.

Executive Order 9177 effective May 30, 1942, extended to certain additional Government agencies the existing authority of the Secretary of the Navy to make emergency purchases of dutiable war materials abroad and import them free of duty. (T.D. 50651).

Executive Order 9495 effective August 1, 1944, extended provisions of Executive Order 9177 to two more Government agencies. (T.D. 51151).

Effective dates - The Tariff Act of 1922 became effective September 22, 1922. The Tariff Act of 1930 became effective June 18, 1930. The effective dates of the various changes made under other provisions of law are given in the text tables.

Abbreviations and Symbols:-

* = The current rate -- the rate in effect on May 3, 1946.
Ab. = Abstract of a Treasury Decision.
C.D. = Customs Decision.
C.A.D. = Customs Appeals Decision.
I.R.C. = Internal Revenue Code.
n.e.s. = Not elsewhere specified
n.s.p.f. = Not specially provided for.
T.D. = Treasury Decision.

U. S. TARIFF RATES ON SUGAR 1/

(All rates on this page have been superseded by rates on next page.)

(Paragraph 501 of Tariff Acts of 1922 and 1930)	Not above 75 sugar degrees	For each additional sugar degree	96 degree raw sugar	100 degree refined sugar
	Cents per pound 2/	Cents per pound 2/	Cents per pound 2/	Cents per pounds 2/
Tariff Act of 1922, 9/22/22.				
From Philippines	Free	Free	Free	Free
From Cuba (Cuban preferential rate)	0.9920	0.0368	1.7648	1.9120
From other countries (full duty)	1.2400	0.0460	2.2060	2.3900
Tariff Act of 1930, 6/18/30				
From Philippines	Free	Free	Free	Free
From Cuba (Cuban preferential rate)	1.3700	0.0300	2.0000	2.1200
From other countries (full duty)	1.7125	0.0375	2.5000	2.6500
Presidential Proclamation, (Under Section 336, Tariff Act 1930, 6/8/34)				
From Philippines 3/	Free	Free	Free	Free
From Cuba (Cuban preferential rate 3/	1.27500	0.022500	1.5000	1.5900
From other countries (full duty) 3/	1.284375	0.028125	1,8750	1.9875
Trade Agreement with Cuba, 9/3/34. 4/				
From Philippines 3/	Free	Free	Free	Free
From Cuba (Cuban preferential rate) 3/	0.6165	0.0135	0.9000	0.9540
From other countries (full duty) 3/	1.284375	0.028125	1.8750	1.9875

Later rates on next page

1/ Tariff rates on sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope, not above 75 sugar degrees, and all mixtures containing sugar and water, testing by the polariscope above 50 sugar degrees and not above 75 sugar degrees are given in the column headed "not above 75 sugar degrees." The tariff rate on each additional sugar degree on these products (fractions of a degree in proportion) is given in the second column. In the third column is given the calculated rate on 96 degree raw sugar and in the last column the calculated rate on 100 degree refined sugar.

2/ Per pound of sugars, tank bottoms, etc., not per pound of sugar content of the same.

3/ Imports of sugar from the Philippines, Cuba, and all other countries were limited by Sugar Act quotas for the entire period from June 8, 1934, the first effective date of the Jones-Costigan Act until their final suspension on April 13, 1942, except for period of temporary suspension from September 12 to December 27, 1939 inclusive. (T.D. 49977 and 50051). Under the Sugar Act of 1937 approved September 1 the quota on Philippine sugar could not be smaller than the quota on duty-free imports of Philippine sugar established by the Philippine Independence Act which became effective November 15, 1935.

4/ The "import compensating tax" provided for in Section 403 (a) (1) of the Sugar Act of 1937 which applies to "manufactured sugar" as defined in Section 401(b) of that act and which has been extended through June 30, 1947 has not been listed here because it merely compensates for an equal excise tax on similar sugar manufactured in the United States as provided for in Section 402 (a) of the same act.

U. S. TARIFF RATES ON SUGAR - Continued 1/

* Current rate

(Paragraph 501 of the Tariff Acts of 1922 and 1930)	Not above 75 sugar degrees	For each additional sugar degree	96 degree raw sugar	100 degree refined sugar
	Cents per pound 2/	Cents per pound 2/	Cents per pound 2/	Cents per pound 2/
Earlier rates on proceeding page				
Presidential Proclamation, 9/12/39 3/				
From Philippines 4/	5/Free	5/Free	5/Free	5/Free
From Cuba (Cuban preferential rate) 4/	1.027500	0.022500	1.5000	1.5900
From other countries (full duty) .. 4/	1.284375	0.028125	1.8750	1.9875
1st Supplementary Trade Agreement with Cuba 6/				
From Philippines 4/	5/Free	5/Free	5/Free	5/Free
From Cuba (Cuban preferential rate) 4/	0.6165	0.0135	0.9000	0.9540
From other countries (full duty) .. 4/	1.284375	0.028125	1.8750	1.9875
2nd Supplementary Trade Agreement with Cuba 1/5/42 7/				
From Phillippines	5/Free	5/Free	5/Free	5/Free
From Cuba (Cuban preferential rate) ..	0.51375	0.01125	0.7500	0.7950
From other countries (full duty)	1.284375	0.028125	1.8750	1.9875
Trade Agreement with Peru, 7/29/42				
From Philippines	5/*Free	5/*Free	5/*Free	5/*Free
From Cuba (Cuban preferential rate) ..	*0.51375	*0.01125	*0.7500	*0.79500
From other countries (full duty)	*0.6421875	*0.0140625	*0.9375	*0.99375

1/ Footnotes 1 and 4 on the preceding page apply.
2/ Per pound of sugars, tank bottoms etc., not per pound of the sugar content of same
3/ Under the Trade Agreement with Cuba of September 3, 1934, the U. S. reduction in the Cuban perferential rate of duty on sugar in that Agreement was to terminate if and when the sugar quota provisions established June 8, 1934 by the Jones-Costigan Act became inoperative. This occurred on September 12, 1939. (T.D. 49977)
4/ Footnote 3 preceding page applies.
5/ The Philippine Independence Act of 3/24/34 permitted duty-free imports of 850,000 long tons of unrefined and 50,000 long tons of refined sugars in any calendar year from the Philippines and made imports in excess of those quotas subject to the full U.S. duty. Public 300, 76th Cong. provided that after 1/1/40 the duty-free quota would be 850,000 L.T. of Phil. sugars of which not more than 50,000 L.T. could be refined sugars. This Act also provided tht within-quota sugar exported to the U.S. must pay a Phil. export tax equal to 5% of the full U.S. duty beginning with the cal. year 1941. This tax was suspended during 1942, was reinstated in 1943, and was increased 5% of the duty per year to 15% in 1945 by Pub. 367, 77th Cong. (T.D. 50551). The export tax was repealed effective 5/1/46 by Phil. Tr. Act which left unchanged the duty-free quotas.
6/ The agreement was effective December 23, 1939 but the rate on Cuban sugar was not reduced until quotas on 1940 Cuban sugar under the Sugar Act of 1937 were reimposed December 27, 1939. (T.D. 50051)
7/ This agreement terminated the condition described in footnote 3 above making the reduction in the Cuban rate dependent upon the existence of Sugar Act quotas.

U. S. TARIFF RATES ON PRODUCTS RELATED TO SUGAR 1/

	* Current rates
Sugar cane in its natural state	
1922 Tariff, Par. 503	$1.00 per short ton
1930 Tariff, Par. 504	*$2.50 per short ton
Sugar beets	
1922 Tariff, Par. 764	$0.80 per long ton
1930 Tariff, Par. 766	*$0.80 per short ton
Sugar contained in dried sugar cane or in sugar cane in any other than its natural state. (Entire period)	*2/
Honey, the product of:-	
The Philippines,	4/* Free
Cuba	
1922 and 1930 Tariffs, Par. 716	2.4¢ per lb.
Cuba, T. A. 9/3/34	*1.2¢ per lb.
Other countries	
1922 and 1930 Tariffs, Par. 716	3.0¢ per lb.
Guatemala T. A. 6/15/36, El Salvador T.A. 5/31/37	2.0¢ per lb.
Canada T. A. 1/1/39, Mexico T. A. 1/30/43	*1.5¢ per lb.
Maple sugar	
1922 Tariff, Par. 503	4.0¢ per lb.
1930 Tariff, Par. 503	8.0¢ per lb.
Sect. 336 1930 Tariff 3/7/31 (Flexible provision)	6.0¢ per lb.
Canada T. A. 1/1/36	4.0¢ per lb.
Canada T. A. 1/1/39	*3.0¢ per lb.
Maple Sirup	
1922 Tariff, Par. 503	4.0¢ per lb.
1930 Tariff, Par. 503	5.5¢ per lb.
Sect. 336 1930 Tariff 3/7/31 (Flexible provision)	4.0¢ per lb.
Canada T. A. 1/1/39	*2.0¢ per lb.
Molasses not imported to be used for extraction of sugar or for human consumption 3/, the product of;-	
The Philippines.	4/* Free
Cuba	
1922 Tariff, Par. 502	5/
1930 Tariff, Par. 502	0.024¢ per lb. total sugars
Cuba T. A. 1/5/42	*0.012¢ per lb. total sugars
Other countries	
1922 Tariff, Par. 502	5/
1930 Tariff, Par. 502	*0.03¢ per lb. total sugars

1/ T.A. stands for trade agreement and the date is the first date effective. Except for concessions in agreements with Cuba, rates established by an agreement with one country apply to products of all foreign countries. Cuban rates if not shown separately are 20 % lower than the rates shown.

2/ The rate is 75 percent of the rates for sugar of like degree given on pages 5 and 6.

3/ This is blackstrap molasses.

4/ Free of duty the entire period but under pu . 500, 76th Cong. exports from the Philippines to the U. S. were subject to a progressive Philippine export tax. In the calendar year 1941 this tax was 5 % of the full U. S. duty. Public 367, 77th Cong. (T. D. 50551) suspended this tax during 1942, reinstated it in 1943, and increased it by 5 % of the duty per year to 15 % in 1945. It was repealed effective 5/1/46 by the Phil. Trade Act.

5/ The Act of 1922 was on a different basis.

U. S. TARIFF RATES ON PRODUCTS RELATED TO SUGAR 1/ - Continued

* = Current rate

Item	Testing not over 48% total sugars: Cents per gallon		For each % over 48 and fractions of a % in proportion add:- Cents per gallon	
Molasses and sugar sirups not specially provided for (edible molasses):-				
The Product of Cuba:				
Not containing, etc..... 2/3/4/				
1922 and 1930 Tariffs, Par.502 5/		0.20		0.22
Cuba T.A. 1/5/42.....5/	6/7/	*0.10	6/7/	*0.11
Containing, etc.....2/4/				
1922 and 1930 Tariffs, Par.502 5/		0.20		0.22
United Kingdom T.A. 1/1/39....8/	7/9/	(0.13-1/3)	7/9/	(0.14-2/3)
Cuba T.A. 1/5/42.....5/	6/7/	*0.10	6/7/	*0.11
Not the product of Cuba 10/				
Not containing, etc.....2/3/4/				
1922 and 1930 Tariffs, Par.502 5/		*0.25		*0.275
Containing, etc.....2/4/				
1922 and 1930 Tariffs, Par.502 5/		0.25		0.275
United Kingdom T.A. 1/1/39...8/	7/	*0.16-2/3	7/	*0.18-1/3

1/ T. A. stands for Trade Agreement. The date is the date effective. Except for agreements with Cuba, the reduced rates established by an agreement with one country apply to products of all countries.

2/ Add the words "soluble nonsugar solids in excess of 6% of total soluble solids."

3/ Sugar Act Quotas:- On September 3, 1936 the Secretary of Agriculture under authority of the Jones-Costigan Sugar Act, as extended by Public Resolution 109, established an absolute import quota on sirups and sugar mixtures which compete with ordinary sugar. The Sugar Act of 1937 effective 9/1 confined the import quotas to liquid sugar not containing soluble nonsugar solids in excess of 6% of total soluble solids. These Sugar Act quotas were suspended between September 12 and December 31, 1939 and since April 13, 1942.

4/ A compensating tax on imports in addition to the above duties applied to certain kinds of edible molasses and sugar sirups if not imported to be further refined or improved in quality under provisions of the Jones-Costigan Sugar Act approved May 9, 1934 and the Sugar Act of 1937 effective 9/1 as extended to terminate June 30, 1947. This compensating tax on imports is not listed here though it is legally a duty with respect to most provisions of the Tariff Act. It is not listed because its economic effect is not protective since it merely compensates for an equal tax on the first domestic processing of similar domestic products.

5/ In both Tariff Acts and in the Cuban T. A. the duty on molasses etc. was the same regardless of its content of soluble non-sugar solids.

6/ Most of the imports of edible molasses are from Cuba and test between 70 and 80%. At above current rates Cuban molasses and sugar sirups testing 75% would be dutiable at 3.07 cents per gallon.

7/ Bound against increase during the life of the agreement.

8/ This reduced rate applied to a total of not over 1,500,000 gallons imported in any calendar year, from all countries, including Cuba up to 1/5/42. On that date the Cuban T. A. provided that no Cuban molasses and sugar sirups were to be counted against this tariff quota. Imports in excess of quota are not entitled to the reduction in duty.

9/ This is the general rate on imports not from Cuba given in this agreement less 20%.

10/ Philippine edible molasses has been free of duty the entire period.

U. S. TARIFF RATES ON UNMANUFACTURED TOBACCO - Cont'd 1/

* = Current rate.

(Cents per pound unless otherwise indicated)

Item	The product of: Cuba	The Philippines	Other countries
Filler tobacco n.s.p.f. 2/			
Unstemmed			
1922 and 1930 Tariffs par. 601	3/ 28.0	Free	35.0
Cuba T. A. 9/3/34 to 3/16/36.	4/ 17.5	(Free)	(35.0)
After 3/16/36.	3/5/28.0	(Free)	5/ (35.0)
Cuba T. A. 12/23/39.	6/5/17.5	7/	5/ (35.0)
Cuba T. A. 1/5/42.	6/5/*14.0	* 7/	5/*(35.0)
Stemmed			
1922 and 1930 Tariffs par. 601	3/ 40.0	Free	50.0
Cuba T. A. 9/3/34 to 3/16/36	4/ 25.0	(Free)	(50.0)
After 3/16/36	3/ 40.0	(Free)	(50.0)
Cuba T. A. 12/23/39	6/ 25.0	7/	(50.0)
Cuba T. A. 1/5/42	6/* 20.0	* 7/	*(50.0)
Scrap tobacco			
1922 and 1930 Tariffs par. 603	3/ 28.0	Free	35.0
Cuba T. A. 9/3/34 to 3/16/36	4/ 17.5	(Free)	(35.0)
After 3/16/36	3/ 28.0	(Free)	(35.0)
Cuba T. A. 12/23/39	6/ 17.5	7/	(35.0)
Cuba T. A. 1/5/42	6/* 14.0	* 7/	*(35.0)

(Tobacco rates continued on next page)

1/ T.A. = Trade agreement. The date is the first date effective. A parenthesis means the inclosed rate was not established by the source on the same line but by an earlier source and is still in effect. Except for concessions in agreement with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated.

2/ This is filler tobacco other than filler tobacco mixed or packed with more than 35% of wrapper tabacco.

3/ This Cuban rate was derived by reducing the rate in the last column 20%, the minimum Cuban preferencial reduction to Cuba.

4/ The Cuban T.A. of 9/3/34 provided that the total quantity (unstemmed equivalent) of U.S. imports of dutiable tobacco and tobacco products from Cuba in any calendar year could not exceed 18% of the total quantity (unstemmed equivalent) of tobacco used in the manufacture of cigars in the U.S. in the preceeding calendar year. This absolute quota was terminated on 3/16/36 by the termination of the domestic cigar-tobacco adjustment program.

5/ After the Turkish T.A. of 5/5/39 this rate applied only to filler tobacco n.s.p.f. other than cigarette leaf tobacco. The rates on the latter are given under that heading.

(Notes continued on next page)

6/ The Cuban trade agreement effective 12/23/39 imposed the following quota which was continued by the Cuban agreement of 1/5/42: Combined imports of Cuban filler tobacco excluding cigarette leaf tobacco and of Cuban scrap tobacco in excess of a total of 22,000,000 pounds (unstemmed equivalent) in any calendar year after 1939 were subject to duties as though such articles were not enumerated in the Trade Agreement but the rates of duty could not exceed those in effect on August 24, 1934 (date of signing the first Cuban T. A.).

7/ Up to January 1, 1940, all Philippine unmanufactured tobacco was free of duty in unlimited quantities. Beginning on that date the following duty-free quotas have applied to the total combined imports of Philippine scrap and of filler tobacco. No quotas apply to imports of other unmanufactured Philippine tobacco.

Law	Cal. years in which quota is in effect	Duty-free quota per cal. year	Imports in excess of duty-free quota: Quantity permitted	Imports in excess of duty-free quota: Rate of duty
		Pounds		
Sec.1 Pub.300, 76th Cong.1/1/40(T.D.50043)	1940	4,500,000	no limit	(a)
" " " " " " "	1941	4,275,000	no limit	(a)
Sec.2 Pub.367, 77th Cong.12/22/41(T.D.50551)	1942	b/4,500,000	no limit	(a)
Sec.214 Phil. Trade Act of 1946, 1/1/46	1946-1954	6,500,000	none	-

(a) The "other country" rates apply to the quantity imported in excess of quota.
(b) Reduced 225,000 pounds per year to 3,825,000 pounds in 1945.

U. S. TARIFF RATES ON UNMANUFACTURED TOBACCO 1/

* = Current rate

Item	Cuba	The product of: The 2/ Philippines	Other countries
	Dollars per pound	Dollars per pound	Dollars per pound
Tobacco stems:-			
Not cut, ground, or pulverized.			
1922 and 1930 Tariffs par. 1787	* Free	* Free	* Free
Cut, ground, or pulverized			
1922 and 1930 Tariffs par. 604	3/4/*44.0	* Free	* 55.0
Wrapper tobacco			
Unstemmed			
1922 Tariff, Par. 601	3/ 1.68	Free	2.10
1930 Tariff, Par. 601	3/ 1.82	Free	2.275
Cuba T. A. 9/3/34	4/ 1.50	Free	(2.275)
Netherlands T. A. 2/1/36			
2/1/36 to 6/30/36	(1.50)	Free	1.875
After 6/30/36	1.20	Free	1.50
Cuba T. A. 12/23/39	1.20	Free	(1.50)
Cuba T. A. 1/5/42	* .91	* Free	*(1.50)
Stemmed:			
1922 Tariff, Par. 601	3/ 2.20	Free	2.75
1930 Tariff Par. 601	3/4/ 2.34	Free	2.925
Netherlands T. A. 2/1/36			
2/1/36 to 6/30/36	3/ 2.02	Free	2.525
After 6/30/36	3/ * 1.72	* Free	* 2.15
Cigarette leaf tobacco			
Unstemmed			
1922 and 1930 Tariffs par. 601 5/	3/ 28.0	Free	35.0
Cuba T. A. 9/3/34 to 3/16/36 5/	4/ 17.5	Free	(35.0)
After 3/16/36 5/	3/ 28.0	Free	(35.0)
Turkey T.A. 5/5/39	3/ *24.0	* Free	*30.0
Stemmed	6/	6/	6/
All other unmanufactured tobacco n.s.p.f.			
1922 and 1930 Tariffs, par. 603	3/4/ 44.0	Free	55.0
United Kingdom T. A. 1/1/39	3/ *28.0	* Free	*35.0

1/ Footnote 1 on page 9 applies here.

2/ The tobaccos on this page which are free of duty if a product of the Philippines were subject to a Philippine export tax if exported to the U.S. under Public 300, 76th Cong. This tax was equal to 5% of the full U.S. duty beginning with the cal. year 1941. Pub. 367, 77th Cong. (T.D. 50551) suspended this tax during 1942, reinstated it during 1943, and increased it 5% per year to 15% in 1945. It was repealed as of 5/1/46 by the Philippine Trade Act.

3/ This Cuban rate was derived by reducing the rate in the last column 20%, the minimum preferential reduction to Cuba.

4/ Cuba T. A. 9/3/34 provided that the total quantity (unstemmed equivalent) of imports of dutiable tobacco and tobacco products from Cuba in any calendar year could not exceed 18% of the total quantity (unstemmed equivalent) of tobacco used in the manufacture of cigars in the United States during the preceding calendar year. This absolute quota was terminated on 3/16/36 by the termination of the domestic cigar-tobacco adjustment program.

5/ Not specially provided for but dutiable as filler tobacco n.s.p.f. unstemmed.

6/ Rates on "Filler tobacco n.s.p.f., stemmed" apply.

U. S. TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS 1/

* = Current rate

Item	World Quota allowed entry at lower rate	Tariff rate on imports:- Not in excess of quota	Tariff rate on imports:- In excess of quota
	Head per calendar year	Cents per pound	Cents per pound
Cattle not for breeding:-			
1922 Tariff, par. 701:-			
Weighing under 1050 pounds each.	Unrestricted	1.5	1.5
Weighing 1050 lbs. or more each.	Unrestricted	2.0	2.0
1930 Tariff, par. 701:-			
Weighing under 700 lbs. each.	Unrestricted	2.5	2.5
Weighing 700 lbs. or more each.	Unrestricted	3.0	3.0
Canada, T. A. 1/1/36			
Weighing under 175 lbs. each.	51,933	1.5	2.5
Weighing 175 but under 700 lbs. each.	Unrestricted	2.5	2.5
Weighing 700 lbs. or more each:-			
Cows imported for dairy purposes	20,000	1.5	3.0
All other cattle	155,799	2.0	3.0
Canada, T. A. 1/1/39			
Weighing under 200 lbs. each	100,000	1.5	2.5
Weighing 200 but under 700 lbs. each.	Unrestricted	2.5	2.5
Weighing 700 lbs. or more each:-			
Cows imported for dairy purposes	Unrestricted	1.5	1.5
All other cattle	2/ 225,000	1.5	3.0
Mexico, T. A. 1/30/43.			
During the national emergency:- 3/			
Weighing under 200 lbs. each.	Unrestricted	* 1.5	* 1.5
Weighing 200 or more but under 700 lbs. each.	Unrestricted	* 1.5	* 1.5
Weighing 700 lbs. or more each:-			
Cows imported for dairy purpose	Unrestricted	*(1.5)	*(1.5)
All other cattle	Unrestricted	* 1.5	* 1.5
After the emergency:- 3/			
Weighing under 200 lbs. each	100,000	1.5	2.5
Weighing 200 or more but under 700 lbs. each	4/ 400,000	1.5	2.5
Weighing 700 lbs. or more each:-			
Cows imported for dairy purpose	Unrestricted	(1.5)	(1.5)
All other cattle	2/ 225,000	1.5	2.5
Cattle for breeding:			
1922 Tariff, par. 1507	Unrestricted	Free	Free
1930 Tariff, par. 1606	Unrestricted	* Free	* Free

1/ T. A. = Trade Agreement. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Poultry and other birds are listed below under "Poultry and Game birds."

2/ Or in excess of 60,000 head in any calendar quarter year.

3/ Effective 30 days after the President, after termination of the national emergency, shall have proclaimed that the abnormal situation in respect of cattle and meats has terminated, the emergency quotas and rates will be superseded by those listed under the heading: "After the Emergency."

4/ Or in excess of 110,000 head in any calendar quarter year.

U. S. TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS 1/ (Cont'd.)

* = Current rate

Horses and mules not for breeding	
Valued at not over $150 per head:-	
Not imported for immediate slaughter.	
1922 and 1930 Tariffs par. 714 (Horses and mules)	$30 per head
Canada T. A. 1/1/36	
Horses	2/ $20 per head
Mules	($30 per head)
Canada T. A. 1/1/39	
Horses	2/ $15 per head
Mules	($30 per head)
Mexico T. A. 1/30/43 (Horses and mules)	2/ * $15 per head
Imported for immediate slaughter	
1922 Tariff, par. 714 (Horses and mules)	$30 per head
1930 Tariff par. 1695 (Horses and mules)	Free
Mexico T. A. 1/30/43 (Horses and mules)	3/ * Free
Valued at over $150 per head:-	
Not imported for immediate slaughter	
1922 and 1930 Tariffs par. 714 (Horses and mules)	20%
Canada and United Kingdom T. A. 1/1/39	
Horses	2/ * 17.5%
Mules	*(20%)
Imported for immediate slaughter	
1922 Tariff par. 714 (Horses and mules)	20%
1930 Tariff par. 1695 (Horses and mules)	Free
Mexico T. A. 1/30/43 (Horses and mules)	3/ * Free
Horses and mules for breeding	
1922 Tariff par. 1506 and 1930 Tariff par. 1606(a)	* Free
Asses and burros not for breeding	
1922 and 1930 Tariffs par. 715 (Live animals n.s.p.f.	15%
Mexico T. A. 1/30/43	2/ * 7.5%
Asses and burros for breeding	
1922 Tariff par. 1506 and 1930 Tariff par. 1606(a)	* Free

1/ T. A. = Trade Agreement. % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source, and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Poultry and other birds are listed under "Poultry and Game Birds."

2/ Bound against increase during the life of the agreement.

3/ Bound free of duty during the life of the agreement.

U. S. TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS 1/ (Cont'd.)

* = Current rate

Sheep and Lambs	
Not for breeding	
1922 Tariff, par. 702	2/ $2 per head
1930 Tariff, par. 702	$3 per head
Mexico T. A. 1/30/43	3/ * $1.50 per head
For breeding	
1922 Tariff par. 1506 and 1930 Tariff par. 1606 (a)	* Free
Goats	
Not for breeding	
1922 Tariff par. 702	$2 per head
1930 Tariff par. 702	* $3 per head
For breeding	
1922 Tariff par. 1506 and 1930 Tariff par. 1606 (a)	* Free
Swine	
Not for breeding	
1922 Tariff par. 703	1/2¢ per pound
1930 Tariff par. 703	2¢ per pound
Canada T. A. 1/1/39	3/ * 1¢ per pound
For breeding	
1922 Tariff par. 1506 and 1930 Tariff par. 1606 (a)	* Free
Silver or black foxes for breeding or not for breeding	
1922 and 1930 Tariff par. 715	* 15%
Animals for breeding other than above	
1922 Tariff par. 1506 and 1930 Tariff par. 1606 (a)	* Free
Animals brought into the United States for specified purposes: 4/	
1922 Tariff par. 1507 and 1930 Tariff par. 1607	* Free
Live game animals imported for stocking purposes	
1922 Tariff (Live animals, vertebrate, n.s.p.f.)	15%
1930 Tariff par. 1682	Free
Mexico T. A. 1/30/43	* Free
Live animals, not specially provided for vertebrate or invertebrate: 5/	
1922 and 1930 Tariffs par. 715	* 15%

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for agreements with Cuba the reduced rates established by an agreement with one country apply to the products of all countries. Duties on Cuban products, if not shown separately are 20% lower than those shown. Poultry and other birds are listed under "Poultry and Game Birds."
2/ Lambs were not named in 1922 tariff but were dutiable as sheep.
3/ Bound against increase during the life of the agreement.
4/ Includes animals brought in for a period not exceeding six months for breeding, exhibition or competition for prizes; also teams owned by persons emigrating to the United States; also wild animals for exhibition not for sale or profit.
5/ Includes honeybees.

U. S. TARIFF RATES ON MEATS 1/

* = Current rate

Fresh, chilled, or frozen meats	
Beef and veal, fresh chilled or frozen	
Not the product of Cuba (General rates)	
1922 Tariff, par. 701 ("Beef and veal, fresh")	3¢ per lb.
1930 Tariff, par. 701	* 6¢ per lb.
The product of Cuba	
Cuba T. A. 1/5/42	2/* 3¢ per lb.
Mutton, fresh, chilled or frozen	
1922 Tariff par. 702 ("Mutton, fresh")	2.5¢ per lb.
1930 Tariff par. 702	* 5¢ per lb.
Lamb, fresh, chilled or frozen	
1922 Tariff, par. 702 ("Lamb, fresh")	4¢ per lb.
1930 Tariff, par. 702	* 7¢ per lb.
Goat meat, fresh, chilled or frozen	
1922 Tariff, par. 702 ("Goat meat, fresh")	2.5¢ per lb.
1930 Tariff, par. 702	* 5¢ per lb.
Pork fresh, chilled or frozen	
1922 Tariff par. 703 ("Pork, fresh")	0.75¢ per lb.
1930 Tariff par. 703	2.5¢ per lb.
Canada T. A. 1/1/39	
Pork, frozen	*(2.5¢ per lb.)
Pork, fresh, or chilled but not frozen	3/* 1.25¢ per lb.
Reindeer meat, fresh, chilled or frozen	
1922 Tariff, par. 704 ("Reindeer meat")	4¢ per lb.
1930 Tariff, par. 704	* 6¢ per lb.
Venison, fresh, chilled, or frozen	
1922 Tariff par. 704 ("Venison")	4¢ per lb.
1930 Tariff par. 704	6¢ per lb.
United Kingdom T. A. 1/1/39	3/ * 3¢ per lb.
Other game (except birds) fresh, chilled or frozen	
1922 Tariff par. 704 ("Other game, except birds")	4¢ per lb.
1930 Tariff par. 704	* 6¢ per lb.
Edible animal livers, kidneys, tongues, hearts, sweetbreads, tripe, and brains, fresh, chilled, or frozen	
1922 Tariff, par. 706 ("Other meats")	20%
1930 Tariff, par. 706 ("Other meats")	6¢ per lb., minimum 20%
Canada T. A. 1/1/39	3/ * 3¢ per lb., minimum 15%
Other meats, fresh, chilled, or frozen	
1922 Tariff par. 706 ("Other meats, fresh")	20%
1930 Tariff par. 706	* 6% per lb., minimum 20%

1/ T. A. = Trade Agreement. % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on imports of Cuban products, if not shown separately, are 20% lower than those shown. Dressed poultry and other birds are listed under "Poultry and Game Birds."
2/ The rate on the Cuban product is bound against increase during the life of the Cuban agreement. Earlier Cuban rates are 20% less than general rates.
3/ Bound against increase during the life of the agreement.

U. S. TARIFF RATES ON MEATS 1/ (Cont'd.)

* = Current rate

Prepared or preserved meats		
Pork prepared or preserved		
Bacon, hams, shoulders, and other pork prepared or preserved. (Include pickled or salted).		
Not cooked, boned, packed in airtight containers, or made into sausages.		
1922 Tariff, par. 703		2¢ per lb.
1930 Tariff, par. 703		3.25¢ per lb.
Canada T. A. 1/1/39	2/*	2¢ per lb.
Cooked, boned, packed in airtight containers, or made into sausages.		
1922 Tariff, par. 703		2¢ per lb.
1930 Tariff, par. 703 3/	*	3.25¢ per lb.
Meats, prepared or preserved, n.s.p.f.		
Meat pastes (as described in Note 4/)		
1922 Tar.par.706 ("Meats, prep. or pres.")		20%
1930 Tar.par.706 ("Meats, prep. or pres.")		6¢ per lb.,minimum 20%
United Kingdom T. A. 1/1/39	2/*	6¢ per lb.,minimum 10%
Meats, prepared or preserved, n.s.p.f. (except the meat paste described in note 4/) (Includes canned) 5/		
1922 Tar.par.706 ("Meats, prep. or pres.")		20%
1930 Tar.par.706 ("Meats, prep. or pres.")		6¢ per lb.,minimum 20%
Argentina T. A. 11/15/41 6/	2/	3¢ per lb.,minimum 20%
Uruguay T. A. 1/1/43 6/	2/*	3¢ per lb.,minimum 20%

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on imports of Cuban products, if not shown separately, are 20% lower than those shown. Dressed poultry, game birds, and other birds are listed under "Poultry and game birds."

2/ Bound against increase during the life of the agreement.

3/ Does not include pork liver paste. (T.D. 45511, 2/29/32)

4/ "Meat pastes (other than liver pastes), prepared or preserved not specially provided for, packed in airtight containers weighing with their contents not over 3 ounces each."

5/ Pork liver paste was classified here after T.D. 45511, 2/29/32.

6/ Jerked beef, for sale or distribution to consumers in Puerto Rico became free of duty effective April 10, 1942 under a Proclamation of the President (T.D. 50599) made pursuant to Section 318 Tariff Act of 1930, providing for free entry of food and supplies for relief work during emergencies.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Beeswax, crude			
1922 Tar. par. 1693, 1930 Tar. par. 1796 (Wax)	Free	0	0
Brazil T. A. 1/1/36	2/ *Free	2/ * 0	* 0
Beeswax, bleached			
1922 Tariff, par. 1458.	25%	0	25%
1930 Tariff, par. 1556.	*30%	* 0	* 30%
Cod oil			
1922 Tar. par. 1630, 1930 Tar. par. 1730 (b)	Free	0	0
Iceland T. A. 11/19/43	2/ *Free	2/ * 0	* 0
Cod-liver oil			
1922 Tar. par. 1630, 1930 Tar. par. 1730 (b)	Free	0	0
Iceland T. A. 11/19/43	2/ *Free	2/ * 0	* 0
Dogfish oil			
1922 Tar. par. 53, 1930 Tar. par. 52 ("Fish oil, n.s.p.f.")	20%	0	20%
1934 R. A. Sec. 602, 5/11/34 (Fish oil)	(20%)	3/ 3	20% + 3
Canada T. A. 1/1/39	2/ *10%	2/ 3/ * 1.5	* 10% + 1.5
Dogfish-liver oil			
Not the product of Cuba. (General rate)			
1922 Tar. par. 53 ("fish oil n.s.p.f.")	20%	0	20%
1930 Tar. par. 52 ("fish oil n.s.p.f.")	20%	0	20%
1934 R. A. Sec. 602, 5/11/34 ("fish oil")	(20%)	3/ 3	20% + 3
Canada T.A.1/1/39(par.52"dogfish-liver oil")	2/ 10%	2/ 3/ 1.5	10% + 1.5
C.D. 773, 5/26/43 (par.34 "advanced drug")	4/ *10%	3/ *(1.5)	* 10% + 1.5
The product of Cuba.			
Cuba T.A. 1/5/42 (par.34, "advanced drug")	5/ * 4%	5/ *(1.2)	* 4% + 1.2

1/ Except butter which is listed under dairy products. Footnote 1 page 17 also applies here.

2/ Bound against increase during the life of the agreement.

3/ The exise tax on imports (under IRC Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country. (T.D. 47448:Sec. 1111 (a)(10) 1932 R.A.). U. S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a)(3) (D) and 201 of the Philippine Trade Act of 1946).

4/ C.D. 773, 5/26/43 held certain dogfish-liver oil classifiable as an advanced drug under par. 34, C.D. 949 approved 9/19/45 held certain dogfish-liver oil to be free under par. 1669 as a crude drug of animal origen. T.D. 51417 approved 3/8/46 instructs collectors of customs that the ruling in C.D. 949 shall be confined to the merchandise specifically involved in the case and to classify other merchandise such as and similar to the oil dealt with in that case under par. 34 at 10% as formerly.

5/ Earlier Cuban rates may be found by reducing general rates 20%.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/ Cont'd

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Eulachon oil			
1922 Tariff par. 53 ("Fish oils n.s.p.f.")	20 o/o	0	20 o/o
1930 Tariff par. 1730 (b)	Free	0	0
1934 R. A. Sec. 602, 5/11/34 ("Fish oil")	*(Free)	2/ *3	*3
Fish-liver oils, other, and other fish oils. 3/			
Halibut-liver oil			
Not from Cuba. *(General rate)			
1922 Tar. par. 53, ("fish oil n.s.p.f.")	20 o/o	0	20 o/o
1930 Tar. par. 52, ("fish oil n.s.p.f.")	20 o/o	0	20 o/o
T.D. 47754 (2), 6/1/35, ("advanced drug")	4/ *10 o/o	5/ *0	*10 o/o
The Product of Cuba.			
Cuba T. A. 1/5/42 (par. 34 "advanced drug")	6/ * 4 o/o	*0	* 4 o/o
Herring oil			
1922 Tar. par. 53, 1930 Tar. par. 52	5¢ gal.	0	0.67
1934 R. A. Sec. 602, 5/11/34 (Fish oil)	(5¢ gal.)	2/ 3	3.67
Iceland T. A. 11/19/43	7/ * 2.5¢ gal.	2/7/* 1.5	*1.83
Lard			
1922 Tariff, par. 703	1	0	1
1930 Tariff, par. 703	* 3	*0	* 3
Lard Compound 8/			
Marrow Crude			
1922 Tar. par. 1615, 1930 Tar. par. 1715	* Free	* 0	*0
Menhaden oil			
1922 Tariff par. 53, 1930 Tariff, par. 52	5¢ gal.	0	0.67
1934 R. A. Sec. 602, 5/11/34 ("Fish oil")	*(5¢ gal.)	2/ * 3	*3.67

1/ T. A. = Trade Agreement: R. A. = Revenue Act: o/o = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the smae line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on Cuban products if not shown separately, are 20 o/o lower than those shown.
2/ The excise tax on imports (under I. R.C. Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country. (T.D. 47448:Sec. 1111(a)(10) 1932 R. A.). U.S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a)(3) (D) and 201 of Phil. Trade Act of 1946.)
3/ Listed under "Basket Clauses: Animal and fish oils etc." below.
4/ T. D. 47754 (2), 6/1/35 and T. D. 49190, 9/3/37 both held this oil classifiable as an advanced drug under par. 34 at 10 o/o. C.D. 949 approved 9/19/45 held certain dogfish-liver oil to be free of duty under par. 1669 as a crude drug of animal origin. T.D. 51417 approved 3/8/46 instructed collectors of customs that the ruling in C.D. 949 shall be confined to the merchandise specifically involved in that case and instructed them to classify other merchandise such as and similar to the oil dealt with in that case under par. 34 as an advanced drug at 10 o/o as formerly.
5/ The 1934 R.A. Sec. 602 states that the import tax it imposes on fish oil does not apply to halibut-liver oil.
6/ Earlier Cuban rates may be found by reducing general rates 20 o/o.
7/ Bound against increase during the life of the agreement.
8/ See "Combinations or derivatives of animal or vegetable oils" below.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/ Cont'd

*= Current

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Neat'sfoot oil and neat'sfoot stock			
1922 Tar. par.,53 1930 Tar. par. 52 (Other animal oils, fats, and greases n.s.p.f.)	20 o/o	0	20o/o
1936 R. A. Sec. 701 8/21/36 (I.R.C.Sec. 2491 (a))	(20)o/o	2/ 3	20 o/o +3
Argentina T. A. 11/15/41	3/ * 10 o/o	2/3/ * 1.5	*10o/o +1.5
Oleic Acid 4/			
Oleomargarine 4/			
Oleo oil and oleo-stearin 4/			

1/ T. A. = Trade Agreement: R. A. = Revenue Act: O/O = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective: Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20 o/o lower than those shown.
2/ The excise tax on imports (under I.R.C. Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country. (T.D. 47448 and Sec 1111 (a) (10) 1932 R. A.) U. S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a) (3) (D) and 201 of Phil. Trade Act of 1946.).
3/ Bound against increase during the life of the agreement.
4/ See "Combinations or derivatives of animal or vegetable oils" below.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS AND WAXES 1/ Cont'd.

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Oleo stock, edible or inedible (held classifiable as tallow for both tariff and R. A. purposes T. D. 48876 (2) 2/23/37 and C. D. 930, 6/14/45 (See Tallow below.)			
Seal oil			
1922 Tar. par. 53, 1930 Tar. par. 52	6¢ gal.	0	0.8¢lb
1934 R. A. Sec. 602, 5/11/34 ("Marine animal oil")	*(6¢ gal.)	*3	*3.8¢lb
Shark oil			
1922 Tar. par. 53, 1930 Tar. par. 52 ("fish oil n.s.p.f.")	20 o/o	0	20 o/o
1934 R. A. Sec. 602, 5/11/34 ("fish oil")	(20 o/o)	3	20o/o+3
Canada T. A. 1/1/39	3/*10 o/o	3/ *1.5	*10o/o+1.5
Shark-liver oil			
Not the product of cuba. (General rate)			
1922 Tar. par. 53 ("fish oil, n.s.p.f.")	20 o/o	0	20 o/o
1930 Tar. par. 52 ("fish oil, n.s.p.f.")	20 o/o	0	20 o/o
1934 R. A. Sec. 602, 5/11/34 ("fish oil, n.s.p.f.")	(20 o/o)	3	20o/o+3
Canada T. A. 1/1/39 (Par. 52 "shark liver oil")	3/ 10o/o	3/ 1.5	10o/o+1.5
C. D. 773 5/26/43 ("advanced drug")	4/ * 10o/o	* (1.5)	*10o/o+1.5
The product of Cuba			
Cuba T. A. 1/5/42 (Par 34 "advanced drug")	3/5/*4o/o	5/ *(1.2)	*4o/o+1.2
Sod oil			
1922 Tar. par. 53, 1930 Tar. par. 52	5¢ gal.	6/ 0	0.66¢ lb.
United Kingdom T. A. 1/1/39 (par. 52 Sod oil)	3/* 3¢ gal.	6/ * 0	*0.396¢ lb.

1/ Footnote 1 page 18 applies.

2/ The excise tax on imports (under I.R.C. Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country. (T. D. 47448: Sec. 1111 (a) (10) 1932 R. A.) U. S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a) (3) (D) and 201, Phil. Trade Act of 1946)

3/ Bound against increase during the life of the agreement.

4/ C. D. 773, 5/26/43 and C. A. D. 285, 6/19/44 held dogfish-liver oil and shark-liver oil classifiable as advanced drugs under par. 34 at 10o/o. C. D. 949 approved 9/19/45 held certain dogfish-liver oil (and shark-liver oil) to be free of duty under par. 1669 as a crude drug of animal origin. T. D. 51417 approved 3.8.46 instructs collectors of customs that the ruling in C. D. 949 shall be confined to the merchandise specifically involved in that case and instructs them to classify other merchandise such as, and similar to, the oil dealt with in that case under par. 34 as an advanced drug at 10o/o as formerly.

5/ Earlier Cuban rates may be found by reducing general rates 20o/o.

6/ Sod oil held not subject to excise tax on imports (T. D. 47522 (1), 11/22/34)

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Spermaceti wax			
1922 Tariff, par. 1693 (Wax)	Free	0	0
1930 Tariff, par. 52	6	0	6
Section 336, 1930 Tar. T.D. 46241, 4/1/33	3.5	0	3.5
United Kingdom T. A. 1/1/39	3/ *2.5	3/ *0	*2.5
Sperm oil Crude			
1922 Tar. par. 53, 1930 Tar. par. 52	10¢ per gal	0	1.33
Section 336, 1930 Tariff, 4/1/33 (Flexible prov.)	5¢ per gal	0	0.66
Canada T. A. 1/1/36, Canada T. A. 1/1/39	3/ *2.5¢ per gal	3/ *0	*0.33
Sperm oil refined			
1922 Tariff par. 53 (Sperm oil)	10¢ per gal	0	1.33
1930 Tariff par. 52	14¢ per gal	0	1.86
United Kingdom T. A. 1/1/39	3/ * 7¢ per gal	3/ *0	*0.93
Stearic Acid (See "Combinations or derivatives of animal or vegetable oils" below)			
Swordfish-liver oil (Same as "Other fish-liver oil" listed under "Basket Clauses, Animal and fish", page 22)			
Tallow, edible and inedible			
1922 and 1930 Tariffs par. 701	0.5	0	0.5
1936 R. A. Sec. 701, 8/21/36	(0.5)	4/ 3	3.5
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43	3/ *0.25	3/4/ *1.5	*1.75
Tuna fish-liver oil (Same as "Other fish-liver oil" listed under "Basket clauses, animal and fish oils", page 22)			

1/ T. A. = Trade Agreement. R. A. = Revenue Act. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.
2/ The excise tax does not apply to imports into Puerto Rico (1932 R. A. Sec. 1111 (a) (10)). U. S. imports from Phil. are free of import tax after 5/1/46.
3/ Bound against increase during the life of the agreement.
4/ Beginning with Sec. 701 of the 1936 R. A. the following descriptive words were added: "Whether or not refined, sulphated, sulphonated, hydrogenated, or otherwise processed."

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Whale oil (other than sperm oil)			
1922 Tar. par. 53, 1930 Tar. par. 52	6¢ per gal.	0	0.8
1934 R. A. Sec. 602, 5/11/34 (IRC.Sec.2491(a)	*(6¢ per gal.)	3/ * 3	*3.8
Wool grease 4/			
Containing of free fatty acids:			
More than 2 percent:-			
1930 Tariff. par. 52	1	0	1
1936 R. A. Sec. 701, 8/21/36 (Inedible animal grease T.D. 48713-2)	(1)	3/ 3	4
United Kingdom, T. A. 1/1/39	5/ * 0.5	3/5/ *(3)	*3.5
2 percent or less and not suitable for medicinal use:-			
1930 Tariff, par. 52	2	0	2
1936 R. A. Sec. 701, 8/21/36 (Inedible animal grease T.D. 48713-2)	(2)	3/ 3	5
United Kingdom T.A. 1/1/39	5/ * 1	3/5/ *(3)	*4
Suitable for medicinal use, including adeps lanae, hydrous or anhydrous:-			
1930 Tariff par. 52	3	0	3
1936 R. A. Sec. 701, 8/21/36 (Inedible animal grease T.D. 48713-2)	(3)	3/ 3	6
United Kingdom T.A. 1/1/39	5/ * 2	3/5/ *(3)	*5

1/ T. A. = Trade Agreement. R. A. = Revenue Act. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ The excise tax on imports (under I.R.C. Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country (T.D. 47448: Sec. 1111.(a)(10) 1932 R.A.) U. S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a) (3) (D) and 201, Phil. Trade Act of 1946)

3/ Under Sec. 701 of the 1936 R. A. 8/21/36 the tax applies "whether or not refined, sulphated, sulphonated, hydrogenated, or otherwise processed."

4/ The 1922 Tariff description was:- "Wool grease crude, including brown wool grease, 1/2¢ per lb; wool grease not crude including adeps lanae, 1¢ per lb."

5/ Bound against increase during the life of the agreement.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES. 1/ Cont'd.

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
BASKET CLAUSES, ANIMAL AND FISH OILS ETC.			
Other inedible animal oils, fats, and greases n.s.p.f.			
1922 Tar. par. 53, 1930 Tar. par. 52	3/4/ 20o/o	0	20 o/o
1936 R. A. Sec. 701, 8/21/36	3/4/*(20o/o)	* 3	*20 o/o +3
Other edible animal oils, fats and greases n.s.p.f.			
1922 Tar. par. 53, 1930 Tar. par. 52	3/4/* 20o/o	*0	*20 o/o
Other fish-liver oil			
Not the product of Cuba (General rate)			
1922 Tar. par. 53, and 1930 Tar. par. 52 ("Fish oil n.s.p.f.")	4/ 20o/o	0	20 o/o
1934 R. A. Sec. 602, 5/11/34 ("Fish oil")	(20o/o)	3	20 o/o+3
C.D. 506-6/3/41 (par 34 "advanced drug")	4/5/* 10o/o	*(3)	*10 o/o+3
The product of Cuba			
Cuba T. A. 1/5/42 (par 34 "adv. drug")	4/6/* 4o/o	6/*(2.4)	*4o/o+ 2.4

1/ T. A. = Trade Agreement: R. A. = Revenue Act: o/o = percent advalorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Concessions in all trade agreements are bound against change during the life of the agreement unless otherwise provided in the agreement.

2/ The excise tax on imports (under I.R.C. Sec. 2491 (a)) does not apply to imports into Puerto Rico from any country (T. D. 47448: Sec. 1111 (a) (10) 1932 R. A.) U. S. imports from the Philippines are free of this tax after 5/1/46. (Sections 2 (a) (3) (D) and 201, Phil. Trade Act of 1946)

3/ This is the tariff rate on edible and inedible animal oils fats and greases other than lard, marrow, oleo oil, oleo stearin, tallow, and wool grease.

4/ But if an item which would otherwise be dutiable here is hydrogenated or is "changed" it is dutiable under par. 56 and its tariff rate is given below either under "Hydrogenated" or under "changed" animal oils depending upon its condition.

5/ C. D. 506, approved 6/3/41 citing T. D. 47754 (2) 6/1/35 (Halibut-liver oil) and abstract 42416 10/13/39 (Swordfish-liver oil and Tuna fish-liver oil) held certain fish-liver oils, dutiable under par. 34 as advanced drugs at 10 o/o. C.D. 949 approved 9/19/45 held certain dogfish-liver oil to be free of duty under par. 1669 as a crude drug of animal origin. T. D. 51417 approved 3/8/46 instructs collectors of customs that the ruling in C. D. 949 shall be confined to the merchandise specifically involved in that case and instructs them to classify other merchandise such as, and similar to, the oil dealt with in that case under par. 34 as an advanced drug at 10 o/o as formerly.

6/ Earlier Cuban rates may be found by reducing the general rate 20 o/o.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
BASKET CLAUSES, ANIMAL AND FISH OILS ETC. CONT'D.			
Other fish and marine animal oils, n.s.p.f.			
1922 Tar. par. 53; 1930 Tar. par. 52 ("Other fish oils, fats, and greases")	3/4/ 20%	0	20%
1934 R. A. Sec. 602, 5/11/34 (I.R.C. Sec. 2491(a))	3/4/*(20%)	5/6/ *3	*20%+3
Other animal wax, n.s.p.f.			
1922 Tar. par. 1693, 1930 Tar. par. 1796 ("Wax: Animal, veg. or mineral; n.s.p.f.")	* Free	* 7/	*7/
COMBINATIONS OF ANIMAL AND FISH OILS 8/			
FATTY ACIDS AND SALTS OF ANIMAL AND FISH OILS 8/			

1/ R. A. = Revenue Act. % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ The excise tax on imports does not apply to imports into Puerto Rico (1932 R. A. Sec. 1111 (a) (10)). U. S. imports from Phil. are free this tax beg. 5/1/46.

3/ But if an item which would otherwise be dutiable here is hydrogenated or "changed" it is dutiable under par. 56 and its tariff rate is given below either under "Hydrogenated animal and fish oils, etc." or under "Changed animal and fish oils."

4/ This is the tariff rate on fish and marine animal oils other than: Cod oil, cod liver oil, fish-liver oils classified as crude drugs or as advanced drugs, eulachon oil, herring oil, menhaden oil, seal oil, sod oil, sperm oil, and whale oil.

5/ Beginning with Sec. 701, 1936 R. A. the oil was subject to the import tax "whether or not refined, sulphated, sulphonated, hydrogenated, or otherwise processed."

6/ The tax applies to all whale oil (except sperm) all marine animal oil, and all fish oil (except cod oil, cod-liver oil, and halibut liver oil).

7/ If 10% or more by weight of the wax is derived from one or more of the following the wax is subject to a 3¢ tax on imports under Sec. 701 of the 1936 R. A. (I. R. C. Sec. 2491 (c)):- whale oil (except sperm), fish oil (except cod oil, cod-liver oil, halibut-liver oil), marine animal oil, tallow, neatsfoot oil and stock, inedible animal oils, fats and greases, fatty acids of same, and salts of same. (C. D. 927, 6/9/45).

8/ See "Combinations or derivatives of animal or vegetable oils" below.

U. S. TARIFF RATES ON ANIMAL AND FISH OILS, FATS, AND WAXES 1/ CONT'D.

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
PROCESSED FORMS OF ANIMAL AND FISH OILS, ETC.			
Hydrogenated or hardened animal and fish oils and fats			
1922 Tar. par. 57, 1930 Tar. par. 56	3/ 4	0 0	4
1934 R. A. Sec. 602 5/11/34	3/ (4)	4/ 3	7
1936 R. A. Sec. 701 8/21/36	3/ * (4)	4/ * 3	* 7
"Changed" animal and fish oils and fats the composition and properties of which have been changed by vulcanizing, oxidizing, chlorinating, nitrating, or other chemical process, n.s.p.f.			
1922 Tar. par. 57, 1930 Tar. par. 56	3/ 20%	0	20%
1934 R. A. Sec. 602 5/11/34	3/ (20%)	4/ 3	20%+ 3/
1936 R. A. Sec. 701 8/21/36	3/ * (20%)	4/ * 3	* 20%+ 3/

1/ R. A. = Revenue Act. % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ The excise tax on imports does not apply to imports into Puerto Rico. (1932 R. A. Sec. 1111 (a) (10)). U. S. imports from Phil. are free this tax beg. 5/1/46.

3/ An oil or fat which is thus processed is dutiable under this paragraph whether or not it is more specifically provided for in its unprocessed form elsewhere in the tariff act.

4/ Under the 1934 R. A. an excise tax on imports applied to the following oils in the hydrogenated (T. D. 47218 (4), 6/24/34) form: whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut liver oil), or marine animal oil. The 1936 R. A. added tallow, inedible animal oils, inedible animal fats, and animal greases, and the fatty acids and salts of all the foregoing to the list.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Almond oil, sweet			
1922 Tariff, par. 1632, 1930 Tar. par. 1732	* Free	* 0	* 0
Babassu nut oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732	Free	0	0
(nut oils n.s.p.f.)			
Brazil T. A. 1/1/36	3/ * Free	3/ * 0	- 0
Candelilla wax			
1922 Tar. par. 1693, Tar. par. 1793	Free	0	0
(Wax, vegetable, n.s.p.f.)			
Mexico, T. A. 1/30/43	4/ * Free	4/ * 0	* 0
Carnauba wax			
1922 Tar. par. 1693, 1930 Tar. par. 1793	Free	0	0
(Wax, vegetable, n.s.p.f.)			
Brazil, T. A. 1/1/36	3/ * Free	3/ * 0	* 0
Cashew nut kernel oil			
1922 Tar. par. 1632 (nut oils, n.s.p.f.)	Free	0	0
1930 Tar. par. 1732 (nut oils, n.s.p.f.)	* Free	* 0	* 0
Castor oil			
1922 Tar. par. 54, 1930 Tar. par. 53	* 3	* 0	* 3
Cacao butter			
1922 Tar. par. 775, 1930 Tar. par 777 (c)	25%	0	25%
Netherlands, T. A. 2/1/36	4/ * 12.5%	4/ * 0	* 12.5%
Coconut oil (See next page)			
Corn oil			
1922 Tar. par. 54, 1930 Tar. par. 53	* 20%	* 0	* 20%
(Vegetable oils, n.s.p.f.)			
Cottonseed oil			
1922 Tar. par. 55, 1930 Tar. par. 54	* 3	* 0	* 3
Croton oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732	* Free	* 0	* 0
Flaxseed oil (See linseed oil)			
Hempseed oil			
1922 Tar. par. 54, 1930 Tar. par. 53	1½	0	1½
1936 R. A. Sec. 701, 8/21/36	*(1.5)	* 4.5	* 6

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the concessions established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ The excise tax on imports (under IRC Sec. 2491 (b)) does not apply to imports into Puerto Rico from any country. (T.D.47448: Sec. 1111(a) (10) 1932 R.A.) U.S. imports from the Philippines are free of this tax beginning 5/1/46. (Sections 2 (a) (3) (D) and 201, Philippine Trade Act of 1946.)

3/ Bound free of tariff, excise tax on imports, and excise tax on first processing in the United States during the life of the agreement with Brazil.

4/ Bound against increase during the life of the agreement.

U. S TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES. 1/- Cont'd.

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise Taxes 2/	Total
Coconut oil:			
Produced in the Philippines:-			
1922 and 1930 Tariffs, Section 301.	3/Free	0	0
1934 R.A. Sec. 602-1/2,5/10/34	3/(Free)	3#	3
Philippine Trade Act of 1946	3/*(Free)	4/ *(3)#	*3
Produced in possessions:-			
1922 and 1930 Tariffs	5/	0	0
1934 R. A. Sec. 602-1/2, 5/10/34	*5/	*3#	*3
Produced in the U. S.:-			
From Copra produced in the Philippines or in U. S. possessions;			
1922 and 1930 tariffs	5/	0	0
1934 R. A. Sec. 602-1/2, 5/10/34	5/	3#	3
After Philippine independence 7/4/46	*5/	4/*(3)#	*3
From copra produced in other countries:			
1922 and 1930 Tariffs	5/	0	0
1934 R. A. Sec. 602-1/2, 5/10/34	5/	5#	5
Public Law 711, 77th Cong. 9/17/42	*5/	6/* 3#	*3
Produced in foreign countries:			
1922 Tar. par. 55, 1930 Tar. par. 54	2	0	2
1934 R. A. Sec. 602-1/2 5/10/34	(2)	5 #	7
Public Law 711, 77th Cong. 9/17/42	* (2)	6/ *3#	*5
Kapok seed oil			
1922 Tar. par. 54, 1930 Tar. par. 53 (Vegetable oils n.s.p.f.)	20 o/o	0	20 o/o
1936 R. A. Sec. 701, 8/21/36	*(20o/o)	*4.5	*20 o/o + 4.5

1/ R. A. = Revenue Act: A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. o/o = Percent ad valorem.

2/ Excise taxes marked # apply to the first processing of the article in the United States, but do not apply to first processing in Puerto Rico. (Section 602-1/2 and Section 801 (a) (10) 1934 R. A.) The tax not so marked is an import tax (under I.R.C. Section 2491 (b) and does not apply to imports into Puerto Rico from any country (T.D. 47448: Sec. 1111 (a) (10) 1932 R. A.) U. S. imports from the Philippines are free of this tax beginning 5/1/46. (Sections 2 (a) (3) (1) and 201, Philippine Trade Act of 1946.

3/ No quotas applied to Philippine coconut oil prior to 11/15/35. After that date quotas were as follows:

Legal Basis of quotas and date effective	Cal. years in which quotas as in effect	Duty-free quota per. cal. year	Imports in excess of duty-free quota: Quantity permitted	Imports in excess of duty-free quota: Duty per lb.
		Long tons		
Phil. Independence Act-11/15/35.	1936-1939	200,000	No Limit	2¢
Sec. 1, Pub. 300, 76th Cong.-1/1/40	1940	200,000	No limit	2¢
" " " " " " "	1941	190,000	No limit	2¢
Pub. Law 367, 77th Cong. 12/22/41	1942	200,000 a/	No limit	2¢
Sec. 214 Phil. Trade Act of 1946-1/1/46	1946-54	200,000	None	--

(a) Reduced 10,000 L.T. per calendar year to 170,000 L.T. in 1945

(CONTINUED)

Notes continued from page 26

4/ The wording of Sec. 602-1/2 of the 1934 R. A. left some doubt as to whether Coconut oil produced in the Philippines and coconut oil produced in the United States from Philippine Copra would be subject to a total processing tax of 5¢ or of 3¢ after the Philippines attain independence on July 4, 1946. Section 505 (a) of the Philippine Trade Act of 1946 amended Sec. 602-1/2 in such a way that both will continue to pay a 3¢ processing tax after Philippine independence.
5/ Coconut oil brought into the U. S. from possessions or produced in the U. S. from copra produced in any country is not imported and therefore is not subject to a duty.
6/ Public Law 390 78th Cong. 6/30/44 continued the suspension of the 2¢ additional processing tax on coconut oil of non-Philippine derivation from 6/30/44 until 6/30/44 until 6/30/46. Presidential Proclamation 2693, 6/27/46 (under section 505 (b) of the Philippine Trade Act of 1946)continues the suspension of the 2¢ tax until 30 days after the President proclaims that adequate supplies of Philippine copra or coconut oil are again available in the United States.

Sections 403(d) and 505 (a) of the Philippine Trade Act of 1946 guarantees that during the effectiveness of the agreement provided for in the Act the U. S. will not reduce this additional 2¢ processing tax except temporarily when adequate supplies of Philippine copra and coconut oil are not available.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Linseed oil			
1922 Tariff, par. 54	3.3	0	3.3
Sec. 315, 1922 Tariff, 7/25/29	3.7	0	3.7
1930 Tariff, par. 53	* 4.5	*0	*4.5
Linseed oil combinations (See "Combinations or derivatives of animal or vegetable oils" below.)			
Nut oils, n.s.p.f. (See "Basket Clauses-" below.)			
Oiticica oil			
1922 Tar.par.1632, 1930 Tar.par.1732 (nut oils n.s.p.f.)	Free	0	0
Peru T. A. 7/29/42	3/ *Free	3/ *0	*0
Olive oil			
Rendered unfit for food (Denatured) (incl. foots 4/)			
1922 Tar. par. 1632, 1930 Tar. par. 1732	*Free	*0	*0
Not rendered unfit for food, (not denatured)			
Weighing with container under 40 pounds			
1922 Tariff par. 54	7.5	0	7.5
1930 Tariff par. 53	9.5	0	9.5
Sec. 336, 1930 Tariff 7/24/31 (Flexible provision)	*8	*0	*8
Other (in packages 40 lbs. or over)			
1922 Tar. par. 54, 1930 Tar. par. 53	*6.5	*0	*6.5
Ouricury oil			
1922 Tar.par.1632,1930 Tar.par.1732 (nut oils n.s.p.f.)	*Free	*0	*0
Palm kernel oil			
Rendered unfit for food			
1922 Tariff par. 1632 (All palm kernel oil)	Free	0	0
1930 Tariff par. 1732	Free	0	0
1934 R. A. Sec. 602 1/2, 5/10/34 (All palm kernel oil)	(Free)	5/ 3#	3
United Kingdom T. A. 1/1/39	3/ *Free	3/5/ *3#	*3
Not rendered unfit for food			
1922 Tariff par. 1632 (All palm kernel oil)	Free	0	0
1930 Tariff par. 54	1	0	1
1934 R. A. Sec. 602 1/2, 5/10/34 (All palm kernel oil)	(1)	5/ 3#	4
United Kingdom T. A. 1/1/39	6/ *0.5	3/5/ *3#	*3.5

1/ T. A. = Trade Agreement. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Footnote 1, page 28 applies here also.

2/ Excise taxes marked # apply to the first processing of the article in the United States. These do not apply to the first processing in Puerto Rico. (Section 602 ½ last sentence and Section 801 (a)(10) 1934 R.A.)

3/ Bound against increase during the life of the agreement.

4/ T. D. 34215 and T. D. 39491.

5/ Beginning with Sec. 701, 1936 R. A., 8/21/36, the tax applied to this oil "whether or not refined, sulphonated, sulphated, hydrogenated or otherwise processed."

6/ The agreement provides that if the 3¢ processing tax is removed the tariff concession terminates but that no tariff in excess of 1¢ per lb. shall be imposed in such a case.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/ (Cont'd.)
* = Current rate
(Cents per pound unless otherwise indicated)

	Tariff rate	Excise tax on imports 2/	Total
Palm oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732			
1934 R. A. Sec. 602 1/2, 5/10/34	3/ *(Free)	3/4/5/ *3#	*3
Peanut oil			
1922 Tar. par. 55, 1930 Tar. par. 54	* 4	*0	*4
Perilla oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732	Free	0	0
1936 R. A. Sec. 701, 8/21/36	*(Free)	5/ *4.5	*4.5
Poppy seed oil			
1922 Tar. par. 54, 1930 Tar. par. 53	*2	*0	*2
Rapeseed oil			
Rendered unfit for food (Denatured)			
1922 Tariff par. 54 (all rapeseed oil)	6¢ gal.	0	0.8
1930 Tariff par. 1732	Free	0	0
1936 R. A. Sec. 701, 8/21/36 (all rapeseed oil)	*(Free)	5/6/7/ *4.5	*4.5
Not rendered unfit for food (Not denatured)			
1922 Tariff par. 54 (all rapeseed oil)	6¢ gal.	0	0.8
1930 Tariff par. 53	6¢ gal.	0	0.8
1936 R. A. Sec. 701, 8/21/36 (All rapeseed oil)	*(6¢ gal.)	5/ *4.5	*5.3
Sesame oil			
Rendered unfit for food (Denatured)			
1922 Tariff par. 1632 (all sesame oil)	Free	0	0
1930 Tariff par. 1732	Free	0	0
1934 R.A.Sec. 602 1/2, 5/10/34 (all sesame oil)	(Free)	3#	3
1936 R.A.Sec. 702, 8/21/36	(Free)	0#	0
1936 R.A.Sec. 701, 8/21/36	*(Free)	5/ *4.5	*4.5
Not rendered unfit -- see next page			

1/ R. A. = Revenue Act. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ Excise taxes marked # apply to the first processing of the article in the United States. These do not apply to the first processing in Puerto Rico. Other excise taxes are on imports and do not apply to imports into Puerto Rico. U. S. imports from Phil. are free of import tax after 5/1/46.

3/ Bound against increase during the life of the Netherlands T. A. 2/1/36.

4/ Under Sec. 602 1/2 of 1934 R. A. this tax did not apply to the use of palm oil in the manufacture of tin plate. Under Sec. 703 of the 1934 R.A. effective 7/1/38 the tax does not apply to the use of palm oil in the manufacture of tin plate or terne plate or any subsequent use of palm oil residue resulting from the manufacture of tin plate or terne plate. Under Sec. 621 of the 1942 Rev. Act effective Nov. 1 the tax does not apply to the use of palm oil in the manufacture of iron or steel products.

5/ Beginning with the 1936 R.A., 8/21/36, the tax applied to this oil "whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed."

6/ Effective 7/1/38, Sec. 702 (F) of 1938 R.A. provided that the 4 1/2 cent tax does not apply to the importation of rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil.

7/ Rapeseed oil denatured held subject to the excise tax by C.A.D. 185, 11/3/41 reversing C.D. 411, 12/20/40.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Sesame oil (Cont'd.)			
Not rendered unfit for food (Not denatured):			
1922 Tar. par. 1632 (all sesame oil)	Free	0	0
1930 Tar. par. 54	3	0	3
1934 R. A. Sec. 602 1/2, 5/11/34 (All sesame oil)	(3)	3#	6
1936 R. A. Sec. 702, 8/21/36	*(3)	* 0#	* 3
Soybean oil			
1922 Tariff, par. 55	2.5	0	2.5
1930 Tariff, par. 54	* 3.5 but not under 45%	* 0	* 3.5 but not under 45%
Sunflower seed oil			
Rendered unfit for food (Denatured)			
1922 Tar. par. 54 ("Veg. oils n.s.p.f.)	20%	0	20%
1930 Tar. par. 1732	Free	0	0
1934 R.A. Sec. 602 1/2, 5/10/34 ("All Sunflower seed oil")	(Free)	3#	3
1936 R.A. Sec. 702, 8/21/36	(Free)	0#	0
1936 R.A. Sec. 701, 8/21/36 (All s.s.oil)	(Free)	3/4/ 4.5	4.5
Argentina T.A. 11/15/41 (All s.s.oil)	5/ *(Free)	3/4/5/* 2.25	* 2.25
Not rendered unfit for food (Not denatured):			
1922 Tar. par. 54, 1930 Tar. par. 53 ("Vegetable oils n.s.p.f.")	20%	0	20%
1934 R.A. Sec. 602 1/2, 5/10/34 (All sunflower seed oil)	(20%)	3#	20%+3
1936 R.A. Sec. 702, 8/21/36	(20%)	0#	20%
1936 R.A. Sec. 701, 8/21/36	(20%)	3/4/ 4.5	20%+4.5
Argentina T.A. 11/15/41 (All s.s.oil)	5/ * 10%	3/4/5/* 2.25	* 10%+2.25

1/ T. A. = Trade Agreement. R. A. = Revenue Act. % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first dat effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ Excise taxes marked # apply to the first domestic processing of the article in the United States. These do not apply to the first processing in Puerto Rico. (Sec. 602 1/2 and 801 (a)(10) 1934 R.A.) Other excise taxes are on imports (under I.R.C. Sec. 2491 (b)) and do not apply to imports into Puerto Rico from any country (T.D. 47448 Sec. 1111 (a)(10) 1932 R.A.) U.S. imports from the Philippines are free of this tax beginning 5/1/46, (Sections 2 (a)(3)(D) and 201, Philippine Trade Act of 1946).

3/ Beginning with Sec. 701, 1936 R.A., 8/21/36, the tax applied to this oil "whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed".

4/ Sunflower seed oil denatured held subject to the excise tax by C.A.D. 186 11/3/41 reversing Abstract 45013, 12/20/40.

5/ The rate is bound against increase during the life of the agreement subject to the reservation by the U.S. of the right to withdraw or modify the concession upon giving 6 months notice following termination of war between the United Kingdom and Germany.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Tea seed oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732 (Nut oils n.s.p.f.)	* Free	* 0	* 0
Tung oil			
1922 Tar. par. 1632, 1930 Tar. par. 1732	* Free	* 0	* 0
Vegetable tallow			
1922 Tar. par. 1691, 1930 Tar. par. 1794	* Free	* 0	* 0
BASKET CLAUSES VEG. OILS, FATS, AND WAXES			
Other nut oils, n.s.p.f.			
1922 Tar. par. 1632, 1930 Tar. par. 1732	* Free	* 0	* 0
Other veg. oils, expressed or extracted, n.s.p.f.			
1922 Tar. par. 54, 1930 Tar. par. 53	* 20%	* 0	* 20%
Other vegetable waxes, n.s.p.f.			
1922 Tar. par. 1693, 1930 Tar. par. 1796	* Free	* 0	* 0
Combinations of vegetable oils and fats (See "Combinations or derivatives of animal or vegetable oils" below.)			

1/ % = percent ad valorem. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

U. S. TARIFF RATES ON VEGETABLE OILS, FATS, AND WAXES 1/ (Cont'd)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise taxes. 2/	Total
PROCESSED FORMS OF VEGETABLE OILS AND FATS			
Hydrogenated or hardened veg. oils and fats			
1922 Tar. par. 57, 1930 Tar. par. 56	3/ 4	0	4
1934 R. A. Sec. 602 1/2, 5/11/34	3/ (4)	4/	4 + 4/
1936 R. A. Sec. 701, 8/21/36	3/ * (4)	*5/	* 4 + 5/
"Changed" vegetable oils and fats			
"The composition and properties of which have been changed by vulcanizing, oxidizing, chlorinating, nitrating, or other chemical process. n.s.p.f."			
1922 Tar. par. 57, 1930 Tar. par. 56	3/ 20%	0	20%
1934 R. A. Sec. 602 1/2, 5/11/34.	3/ (20%)	4/	20% + 4/
1936 R. A. Sec. 701, 8/21/36	3/ * (20%)	*5/	* 20% + 5/
Fatty acids and salts of veg. oils and fats (See "Combinations or derivatives of animal or vegetable oils" below)			

1/ R.A. = Revenue Act: % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Duties and excise taxes on imports of fats and oils produced in Cuba, if not shown separately, are 20% lower than those shown.

2/ Any processing taxes that may apply, attach to the first processing of the oil in the U.S. but do not apply to the first processing in Puerto Rico. (Sec. 602 1/2 (a) and Sec. 801 (a)(10) 1934 R.A.). Any excise tax on imports that may apply under either R.A. (I.R.C. Sections 2491 (a) or (b)) does not apply to imports into Puerto Rico from any country. (T.D. 47448: Sec. 1111 (a)(10) 1932 R.A.) U.S. imports from the Philippines are free of import tax after 5/1/46. (Sections 2 (a)(3)(D) and 201, Phil. Trade Act of 1946.)

3/ An oil or fat which is changed in the manner described in paragraph 56 is dutiable under this paragraph rather than at the rate on it in its unchanged form even if the provision for the latter rate is the more specific.

4/ The 1934 R.A. imposed no excise tax on imports of any vegetable oil in any form. The 1934 R.A. imposed processing taxes on five oils: coconut, palm, palm kernel, sesame, and sunflower. The Act did not state whether or not the processing taxes applied to these oils when they were "hydrogenated or hardened" or when their properties were "changed by vulcanizing etc. or other chemical process."

5/ The 1936 R.A. imposed an import tax of 4 1/2¢ per pound on denatured sesame oil, and on sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids from these or from linseed oil, and salts of any of the foregoing "whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed."

The 1936 R.A. imposed a processing tax of 3¢ per pound on coconut oil, palm oil, palm kernel oil, and fatty acids and salts of any of these, "whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed."

U. S. TARIFF RATES ON COMBINATIONS OR DERIVATIVES OF ANIMAL OR VEGETABLE OILS 1/

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports 2/	Total
Lard compound and lard substitutes			
Not the product of the Philippines:			
1922 Tariff, par. 703	4	0	4
1930 Tariff, par. 703	5	0	5
Revenue Act taxes	* (5)	*3/	* 5 + 3/
The product of the Philippines:			
1922 and 1930 Tariff Acts, Sec. 301	4/ Free	0	0
Revenue Act Taxes	4/ (Free)	5/	5/
Philippine Trade Act of 1946, 5/1/46	4/* Free	* 5/	* 5/
Oleo oil and oleo stearin (Not from Phil.)			
1922 and 1930 Tariffs, par. 701	1	0	1
1936 R. A. Sec. 701, 8/21/36 (I.R.C. Section 2491(c))	(1)	3/6/ 3	4
Argentina, T. A. 11/15/41 Uruguay T. A. 1/1/43	7/ * 0.5	3/6/7/*1.5	*2
Oleomargarine and other butter substitutes			
Not the product of the Philippines:			
1922 Tariff, par. 709	8	8/ 15	23
1930 Tariff, par. 709	14	8/ 15	29
Revenue Act taxes	*(14)	8/ * 15 +3/	* 29+ 3/
The product of the Philippines:			
1922 and 1930 Tariff Acts, Sec. 301	4/ Free	9/ 0	0
Revenue Act Taxes	4/(Free)	9/ 5/	5/
Philippine Trade Act of 1946, 5/1/46	4/*Free	9/*15+5/	*15 + 5/
Linseed oil combinations (not from Phil.)			
1922 Tariff, par. 58 ("Combinations of animal or vegetable oils")	25%	0	25%
1930 Tariff, par 53	4-1/2	0	4-1/2
Revenue Act taxes	*(4-1/2)	*3/	* 4-1/2 + 3/
Combinations and mixtures of animal or vegetable oils of any of them, with or without other substances, n.s.p.f.			
Not the Product of the Philippines			
1922 Tariff, par. 58	25%	0	25%
1930 Tariff, par. 57	10/ 25%	0	10/ 25%
Revenue Act taxes	10/*(25%)	*3/	10/* 25% + 3/
The product of the Philippines:			
1922 and 1930 Tariffs, Sec. 301	4/ Free	0	0
Revenue Act taxes	4/ (Free)	5/	5/
Philippine Trade Act of 1946, 5/1/46	4/* Free	* 5/	* 5/

1/ T. A. = Trade agreement, R. A. = Revenue Act. o/o = percent advaloren. A parenthesis means the inclosed rate was established by a source on a preceding line and is still in effect. The date is the effective date. Concessions in agreements with all countries except Cuba apply equally to the products of all foreign countries. Duties and import taxes on Cuban products are 20 o/o lower than those shown for countries other than the Philippines.

(Notes continued on next page)

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2/ Prior to 5/1/46, the effective date of the Philippine Trade Act of 1946, these products when brought or imported into Puerto Rico were not subject to the tax on imports under I.R.C. Sec. 2491(C) described in note 3, regardless of whether they were from the Philippines or from foreign countries. (T.D. 47448 and I.R.C. Sec. 3797 (a)(9). Pending the publication of official regulations under the Act, it appears that beginning with 5/1/46 both Philippine and foreign products imported into Puerto Rico would become subject to the import tax imposed under I.R.C. 2491 (C) if they consisted of or were made from one or more of the oils named in I.R.C. Section 2470 (See note 3) because of the provisions of Sections 2 (a)(8)(A) and 513 of the Philippine Trade Act but that if these products were made from one or more of the other oils named in note 3 they would continue free of the import tax imposed under I.R.C. Sec. 2491 (C).

3/ Under existing law (Third clause of Sec. 701, 1936 R.A. or I.R.C. Sec. 2491 (C)) any article (except coconut oil, palm oil, and palm kernel oil) or combination, 10% or more by weight of which consists of, or is derived from, one or more of the anima or vegetable oils, their fatty acids or salts which are subject to an import tax under I.R.C. Sec. 2491 (a) or (b) or which are subject to a processing tax under I.R.C. Sec. 2470 (all of which taxes are listed in column 2 of these tables) is subject to a tax on imports into the United States, under I.R.C. Sec. 2491 (C) at a rate based on the rates of tax on the original or component oils, fatty acids, or salts, and on the weight of each of these contained in, or used in making, the imported article or combination.

4/ Until 5/1/46 Philippine products were duty free under sec. 301 of both tariffs On 5/1/46 sec. 301 was repealed by sec. 511 of the Philippine Trade Act. Philippine products continue free of duty in unlimited quantities under sec. 201. of that act to July 3, 1954. But Public 300, 76th Congress imposed an export tax on Philippine exports to the U.S. equal to 5% of the U.S. duty in the calendar year 1941. Public 367, 77th Cong. (T.D. 50551) suspended this tax during 1942, reinstated it during 1943, and increased it by 5% of the duty per year to 15% in 1945. It was repealed effective 5/1/46 by section 511 of the Philippine Trade Act.

5/ Prior to 5/1/46, the effective date of the Philippine Trade Act of 1946, this product, if it contained one or more of the taxable oils, etc. named in note 3, would have been taxable under the import tax described in note 3 at the same rate if imported into the United States from the Philippines as it would have been if imported from a foreign country (I.R.C. Sec. 2493(3)) except that any Philippine coconut oil contained would have been taxable at 3¢ while any foreign coconut oil contained would have been taxable at 5¢ per pound. (2¢ of this 5¢ is now temporarily suspended See note 6 page 26) Pending the publication of official regulations under the Philippine Trade Act it appears that beginning with 5/1/46 this product, if a Philippine product, and if made from or containing one or more of the processing tax oils, etc. named in I.R.C. Sec. 2470 continues subject to the import tax under I.R.C. Sec. 2491 (C) if it is imported into the United States (Sections 2 (a)(3)(E) and 201 Phil. Tr. Act) but that if made from or containing one or more of the oils, etc. named in I.R.C. Sections 2491(a) or 2491(b) it becomes free of the import tax under I.R.C. Section 2491(c) if imported into the United States. (Sections 2(a)(3)(D) and 201 Philippine Trade Act)

(Notes continued on next page)

Notes from page 32 - Cont.

6/ Since made from animal or fish oils named in the first clause of Sec. 701 of the 1936 R.A. (I.R.C. Sec. 2491(a)) oleo oil and oleo stearin were taxable under I.R.C. Sec. 2491(c) at 3¢ per pound prior to modification by trade agreements. (T.D. 48876 (2), 2/23/37; C.A.D. 230, 3/1/43).

7/ Bound against increase during the life of the agreement.

8/ The Oleomargarine Act of 1886 (I.R.C. Sec. 2306) imposes an internal revenue tax of 15¢ per pound on foreign oleomargarine imported into the U.S.

Prior to 5/1/46 no U.S. internal revenue tax applied to Puerto Rico (Sec. 9 of the Act of 3/2/17) and therefore foreign oleomargarine imported into Puerto Rico was not subject to the 15¢ tax. On that date Section 513 of the Philippine Trade Act of 1946 amended Section 9 of the Act of March 2/9/17 so that the 15¢ tax does apply to these imports.

9/ The 15¢ tax on oleomargarine imposed by I.R.C. Sec. 2306 applies only to imports from foreign countries. The tax therefore did not apply to Philippine oleomargarine brought into the United States prior to July 4, 1946 but does apply after that date because this is the date the Philippine Islands became independent.

Prior to enactment of the Philippine Trade Act and prior to Philippine independence the 15¢ tax did not apply to Philippine oleomargarine brought into Puerto Rico but after these events it would seem that it does. Prior to 5/1/46, the effective date of Section 513 of the Philippine Trade Act, no U.S. internal revenue tax applied to Puerto Rico (Sec. 9 of the Act of March 2, 1917). The 15¢ tax is an internal revenue tax. The effect of Section 513 was to remove this impediment to the applicability of the 15¢ tax to imports into Puerto Rico. But an additional impediment was that the 15¢ tax applied only to imports from foreign countries. Philippine independence July 4, 1946 removed this impediment.

10/ But not less than the rate applicable to the component material subject to the highest rate of duty.

U. S. TARIFF RATES ON COMBINATIONS OR DERIVATIVES OF ANIMAL OR VEGETABLE OILS 1/ Cont'd

* = Current rate

(Cents per pound unless otherwise indicated)

Item	Taraff rate2/	Excise taxes	Total
Linseed oil fatty acids			
1922 Tariff, par. 1457 (waste n.s.p.f.)	10%	0	10%
1930 Tariff, par. 1555 (Waste n.s.p.f.)	10%	0	10%
T. D. 47752, 7/28/35 (Par. 1558, nonenumerated manufactured article n.s.p.f.)	20%	0	20%
1936 R. A., 8/21/36, Sec. 701	(20%)	3/ $4\frac{1}{2}$	20% + $4\frac{1}{2}$
C. D. 1008 decided 6/14/46	4/* (20%)	3/* ($4\frac{1}{2}$)	* 20% + $4\frac{1}{2}$
Oleic acid			
1922 Tariff, par. 1	1.5	0	1.5
1930 Tariff, par. 1	20%	0	20%
1936 R. A. Sections 701 or 702, 8/21/36	* (20%)	* 5/	* 20% + 5/
Peanut acid oil			
1922 Tariff, par. 1457 (Waste n.s.p.f.)	10%	0	10%
1930 Tariff, par. 1555 (Waste n.s.p.f.)	10%	0	10%
T. D. 47752, 7/28/35 (Par. 1558, nonenumerated manufactured article)	20%	0	20%
1936 R. A., 8/21/36, Secs. 701 or 702	(20%)	5/	20% + 5/
C. D. 1008 decided 6/14/46	4/* 10%	*(5/)	* 10% + 5/
Stearic acid			
Valued at not over 8¢ per lb.			
1922 Tariff, par 1.	1.5	0	1.5
1930 Tariff, par 1 (Other acids)	25%	0	25%
1936 R. A. Sections 701 or 702, 8/21/36	* (25%)	* 5/	* 25% + 5/
Valued at over 8¢ per lb.			
1922 Tariff, par. 1	1.5	0	1.5
1930 Tariff, par. 1 ("Other acids")	25%	0	25%
1936 R. A. Sections 701 or 702, 8/21/36	(25%)	5/	25% + 5/
United Kingdom T. A. 1/1/39	6/* 15%	*(5/)	* 15% + 5/
Other fatty acids of animal or vegetable oils			
1922 Tariff par. 1457 ("Waste n.s.p.f.")	10%	0	10%
1930 Tariff par. 1555 ("Waste n.s.p.f.")	10%	0	10%
T. D. 47752, 7/28/35 (Par. 1558, nonenumerated manufactured article n.s.p.f.)	20%	0	20%
1936 R. A., 8/21/36 Sections 701 or 702	(20%)	5/	20% + 5/
C. D. 1008 decided 6/14/46	4/* (20%)	*(5/)	* 20% + 5/
Salts of animal or vegetable oils + fats + fatty acids			
1922 and 1930 Tariffs, par. 5 ("Salts n.s.p.f.")	25%	0	25%
1936 R. A. Sections 701 or 702, 8/21/36	* (25%)	* 5/	* 25% + 5/

1/ T. A. = Trade Agreement; R. A. = Revenue Act; % = percent ad valorem. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries.

(Notes continued on next page.)

2/ The products on this page (p. 34) are not usually imported from the Philippines in significant quantities, but if they are Philippine products their tariff status would be as described in note 4 page 33.

3/ This is an excise tax on imports under I.R.C. 2491 (b). See note 5 below.

4/ C. D. 1008 held peanut acid oil to be a raw or unmanufactured article duitable at 10% under par. 1558, 1930 Tariff, rather than a nonenumerated manufactured article dutiable at 20% under the same paragraph. If this decision is not appealed, it may affect future practice with respect to the classification of "linseed oil fatty acids" and "other fatty acids of animal or vegetable oils".

5/ Under clause 1 of Section 701 of the 1936 R. A. (I.R.C. Sec. 2491 (a)) an excise tax of 3¢ per pound applied to imports of the fatty acid or salt into the United States if it is derived from one of the following:- whale oil other than sperm, fish oil other than cod oil, cod-liver oil, and halbut liver oil, marine animal oil, tallow, or inedible animal oils fats and greases. Under clause 2 of the same section (I.R.C. Sec. 2491 (b)) an excise tax of 4½¢ per pound applies to imports into the United States of the fatty acid or salt if it is derived from one of the following;- sesame oil denatured, sunflower oil, rapeseed oil, kapok oil, hempseed oil, or perilla oil. Import taxes under I.R.C. Sections 2491(a) and 2491(b) do not apply to imports into Puerto Rico from any country. (T. D. 47448; Sec. 1111 (a) (10) 1932 R. A.) United States imports from the Philippines are free of these import taxes beginning 5/1/46. (Sections 2 (a) (3) (D) and 201, Philippine Trade Ace of 1946.) Under Section 702 of the 1936 R. A. (I.R.C. Sec. 2470) an excise tax on the first United States processing of the fatty acid or salt of 3¢ per pound applies if it is derived from Philippine coconut oil, or palm oil, or palm kernel oil, and 5¢ if from foreign coconut oil. Processing taxes do not apply to the first processing in Puerto Rico. (Sec. 602½ (a) and Sec. 801 (a) (10) 1934 R. A.) All the taxes listed above in this note apply to the fatty acid or salt whether or not it is refined, sulphonated, sulphated, hydrogenated, or otherwise processed.

For the applicability of the import tax imposed by the third clause of Sec. 701 of the 1936 R. A. (I.R.C. Sec. 2491 (c)) to this fatty acid or salt:-

(1) When it is imported into Puerto Rico from any country, see note 2, page 33.

(2) When it is imported into the United States from:-

(a) foreign countries, see note 3 page 33.

(b) the Philippines, see note 5 page 33.

6/ Bound against increase during the life of the agreement.

U. S. TARIFF RATES ON OILBEARING SEEDS, NUTS, AND MATERIALS 1/

* = Current rate
(Cents per pound unless otherwise indicated)

Item		Tariff rate		Excise tax on imports		Total
Apricot and peach kernels						
1922 Tar. par. 760, 1930 Tar. par. 762		3		0		3
Iran T. A. 6/28/44	2/	* $2\frac{1}{2}$	3/	* 0	*	$2\frac{1}{2}$
Babassu nuts and kernels						
1922 Tar. par. 1626, 1930 Tar. par. 1727 ("Seeds and nuts, n.s.p.f. when oils therefrom are free of duty")		Free		0		0
Brazil T. A. 1/1/36	4/	* Free	3/5/	* 0	*	0
Castor beans						
1922 Tar. par. 760, 1930 Tar. par. 762		$\frac{1}{2}$		0		$\frac{1}{2}$
Brazil T. A. 1/1/36, Colombia, 5/20/36	2/	* $\frac{1}{4}$	3/5/	* 0	*	$\frac{1}{4}$
Copra						
1922 Tar. par. 1626, 1930 Tar. par. 1727		Free		0		0
United Kingdom T. A., 1/1/39	4/	* Free	3/	* 0	*	0
Cottonseed						
1922 Tar. par. 760, 1930 Tar. par. 762	6/7/	* 1/3		* 0	*	1/3
Fish livers						
1922 Tar. par. 1567, 1930 Tar. par. 1669 ("Crude drugs of animal origin" C.D. 949)		Free		0		0
Canada T. A. 1/1/39 (Same "including fish livers")	4/	Free	3/	0	*	0
Mexico T.A. 1/30/43 (Same - "Fish livers")	4/	* Free	3/	* 0	*	0
Flaxseed						
1922 Tariff par. 760 (Per bu. 56 lbs.)		40		0		40
Section 315, 1922 Tariff, 6/13/29 (")		56		0		56
1930 Tariff, par. 762 (")		65		0		65
Argentina T. A. 11/15/41 (")	2/8/	$32\frac{1}{2}$	3/	0		$32\frac{1}{2}$
Uruguay T. A. 1/1/43 (")	2/6/8/	* $32\frac{1}{2}$	3/	* 0	*	$32\frac{1}{2}$

1/ Footnote 1, page 37, applies here.
2/ Bound against increase in duty during the life of the agreement.
3/ Bound free of U. S. excise tax on imports during the life of the agreement.
4/ Bound free of duty during the life of the agreement.
5/ Bound free of excise tax on first U. S. Processing during the life of the agreement. (Brazil T. A., Art. VII).
6/ Cottonseed and flaxseed to be used for feed for livestock or poultry were made duty-free from 12/23/43 to 6/19/44 inclusive by Public Laws 211 and 272, 78th Congress (T.D.s 50983 and 51033). From 3/30/44 to 6/19/44 inclusive other flaxseed was also made free of duty by Public Law 272.
7/ Cottonseed was on the U. S. free list of 1897. See page 4 for the tariff status of cottonseed if produced in Cuba.
8/ The agreement established this rate during the emergency in respect of the trade in flaxseed. After 30 days following the termination of the emergency by proclamation of the President, the rate will be 50¢ per bu. of 56 lbs.

U. S. TARIFF RATES ON OILBEARING SEEDS, NUTS, AND MATERIALS 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Hempseed 2/			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
1936 R. A. Sec. 701, 8/21/36	(Free)	2	2
1938 R. A. Sec. 702, 7/1/38	*(Free)	*1.24	* 1.24
Kapok seed			
1922 Tar. par. 762 (Garden and field seeds, n.s.p.f.) 3/	6	0	6
1930 Tar. par. 1727	Free	0	0
1936 R. A. Sec. 701, 8/21/36	*(Free)	*2	* 2
Muru muru nuts and kernels			
1922 Tar. par. 1626, 1930 Tar. par. 1727			
(---- "nuts, n.s.p.f. when the oils therefrom are free" 4/)	* Free	*0	* 0
Ouri cury (uricury) nuts and kernels			
1922 Tar. par. 1626, 1930 tar. par. 1727			
(---- "nuts, n.s.p.f. when the oils therefrom are free" 4/)	* Free	*0	* 0
Palm nut kernels			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
United Kingdom, T. A. 1/1/39	5/ * Free	5/ *0	* 0
Palm nuts			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
United Kingdom T. A. 1/1/39	5/ * Free	5/ *0	* 0
Peanuts (listed under "nuts")			
Perilla seed			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
1936 R. A. Sec. 701, 8/21/36	(Free)	2	2
1938 R. A. Sec. 702, 7/1/38	*(Free)	*1.38	* 1.38

1/ T. A. = Trade Agreement. R. A. = Revenue Act. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of oil bearing materials produced in Cuba are 20% lower than those shown. Excise taxes on imports do not apply to imports into Puerto Rico.
2/ For tariff status of hempseed if the product of Cuba see page 4.
3/ U. S. Tariff Commission "Comparison of Tariff Acts of 1913, 1922, and 1930," page 173 gives this rate.
4/ The oils therefrom were free as "nut oils, n.s.p.f." under 1922 Tar. par. 1632 and 1930 Tariff par. 1732.
5/ Bound free of duty and excise tax on imports during the life of the agreement.

U. S. TARIFF RATES ON OILBEARING SEEDS, NUTS, AND MATERIALS 1/ (Cont'd.)

* = Current rate
(Cents per pound unless otherwise indicated)

Item	Tariff rate	Excise tax on imports	Total
Poppy seed			
1922 Tar. par. 760, 1930 Tar. par. 762	0.32	0	0.32
Netherlands T. A. 2/1/36	2/ 0.16	3/ 0	0.16
Turkey, T. A. 5/5/39	2/ * 0.16	3/ * 0	* 0.16
Rapeseed 4/			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
1936 R. A. Sec. 701, 8/21/36	* (Free)	* 2	* 2
Rubber seed			
1922 Tariff, par. 1626			
(---- "Nuts, n.s.p.f. when the oils therefrom are free" 5/)	Free	0	0
1930 Tar. par. 1727	* Free	* 0	* 0
Sesame seed			
1922 Tar. par. 1626, 1930 Tar. par. 1727	Free	0	0
1936 R. A. Sec. 701, 8/21/36	(Free)	2	2
1938 R. A. Sec. 702, 7/1/38	* (Free)	4/ * 1.18	* 1.18
Soybeans			
1922 Tariff par. 760	½	0	½
1930 Tariff par. 762	* 2	* 0	* 2
Sunflower seed			
1922 Tar. par. 760, 1930 Tar. par. 762	* 2	* 0	* 2
Tucum nuts and kernels			
1922 Tar. par. 1626, 1930 Tar. par. 1727			
(---- "nuts, n.s.p.f. when the oils therefrom are free" 5/)	* Free	* 0	* 0
Tung nuts			
1922 Tar. par. 1626, 1930 Tar. par. 1727	* Free	* 0	* 0
Seeds and nuts, n.s.p.f., when the oils therefrom are free of duty			
1922 Tar. par. 1626, 1930 Tar. par. 1727	* Free	* 0	* 0

1/ T. A. = Trade Agreement. R. A. = Revenue Act. A parenthesis means the inclosed rate is not given by the source on the same line but was established by an earlier source and is still in effect. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs and excise taxes on imports established by a trade agreement with one country apply to the products of all foreign countries. Duties and excise taxes on imports of fats and oils produced in Cuba are 20% lower than those shown.

2/ Bound against an increase during the life of the agreement.

3/ Bound free of an excise tax on imports during the life of the agreement.

4/ C.D. 964 decided 11/9/45 held the proviso in par. 763 of the 1930 Tariff that no allowance may be made in the duty for dirt or other impurities in seed of any kind applied to an allowance in the excise tax on imports made because of dirt in sesame seed.

5/ The oils therefrom were free as "nut oils, n.s.p.f." under par. 1632 of 1922 Tariff and par. 1732 of 1930 tariff.

U. S. TARIFF RATES ON DAIRY PRODUCTS 1/

* = Current rate

Butter	
1922 Tariff, par. 709 2/	8¢ lb.
Sec. 315, 1922 Tar. 4/5/26 (Flexible provision) 2/	12¢ lb.
1930 Tariff, par. 709 2/	* 14¢ lb.
Buttermilk	
Dried: 8/	
1922 Tariff - Not specially provided for.	
1930 Tariff, par. 708 (b) 3/	3¢ lb.
Canada T. A. 1/1/39	* 1.5¢ lb.
Other:	
1922 Tariff, par. 707	1¢ per gal.
1930 Tariff, par. 707	2.05¢ per gal.
Canada T. A. 1/1/39	* 2.05¢ per gal.
Casein or lactarine, and mixtures in chief value of:	
1922 Tariff, par. 19 (Casein or lactarine) 4/	2.5¢ lb.
1930 Tariff, par. 19 4/	5.5¢ lb.
Argentina, T. A. 11/15/41 4/	2.75¢ lb.
Uruguay T. A. 1/1/43 4/	* 2.75¢ lb.
Cheese	
Blue mold, in original loaves:	
France T. A. 6/15/36 5/	* 5¢ lb. but not under 25%
Bryndza, in casks, barrels, or hogsheads weighing with contents over 200 lbs. each:	
Czechoslovakia T. A. 4/16/38 5/	5¢ lb. but not under 25%
Czechoslovakia T. A. terminated 4/22/39	* 6/
Cheddar cheese:	
In original loaves:	
Not processed except by division into pieces:	
Canada T. A. 1/1/36 5/	5¢ lb. but not under 25%
Canada T. A. 1/1/39	* 4¢ lb. but not under 25%
Otherwise processed:	
Canada T. A. 1/1/36 5/	* 5¢ lb. but not under 25%
Not in original loaves:	
Not processed except by division into pieces:	
Canada T. A. 1/1/39 5/	* 4¢ lb. but not under 25%
Otherwise processed	7/

(Cheese continued on next page)

1/ Footnote 1, page 40, also applies here. All rates listed in a trade agreement are bound against withdrawal or modification during the life of the agreement.
2/ Fresh or sour cream containing more than 45% of butterfat is dutiable as butter under both Tariff Acts.
3/ In the 1930 Tariff dried buttermilk containing over 6% of butterfat is dutiable as dried whole milk.
4/ Lactarine was on the U. S. free list of 1897. See page 3 for the tariff status of this article if produced in Cuba.
5/ Prior to this date this kind of cheese was dutiable at rates given below for "Other cheese."
6/ After the termination of the trade agreement this cheese was not specially provided for but was dutiable at rates given below for "Other cheese."
7/ This kind of cheese was dutiable throughout the period at rates given below for "Other cheese."
8/ Dried whey powder held dutiable as dried buttermilk. C.D. 470, 4/18/41.

U. S. TARIFF RATES ON DAIRY PRODUCTS 1/ (Cont'd.)

* = Current rate

Cheese (Cont'd.)	
Edam and Gouda:	
Netherlands T. A. 2/1/36 2/	3/ * 5¢ lb. but not under 25%
Goya in original loaves: 4/	
Argentina T. A. 11/15/41 2/	5/ * 5¢ lb. but not under 25%
Gruyere process:	
Switzerland T. A. 2/15/36 2/	3/ 7¢ lb. but not under 20%
Finland T. A. 11/2/36	3/ * 5¢ lb. but not under 20%
Parmesan, Pecorino, Provoloni, Reggiano, and Romano in original loaves: 4/	
Argentina T. A. 11/15/41 2/	5/ * 5¢ lb. but not under 25%
Roquefort in original loaves: 4/	
France T. A. 6/15/36 2/	3/ 5¢ lb. but not under 25%
Sbrinz in original loaves: 4/	
Argentina T. A. 11/15/41	5/ * 5¢ lb. but not under 25%
Swiss or Emmenthaler type:	
Section 315, 1922 Tariff, 7/8/27 2/ (Flex. prov.)	7.5¢ lb. but not under 37.5%
1930 Tar.par. 710 ("cheese and substitutes")	7¢ lb. but not under 35%
Switzerland T. A. 2/15/36	3/ 7¢ lb. but not under 20%
Finland T. A. 11/2/36	3/ * 5¢ lb. but not under 20%
Other cheese:	
1922 Tar.par.710("cheese and substitutes")	5¢ lb. but not under 25%
1930 Tar.par.710("cheese and substitutes")	* 7¢ lb. but not under 35%
Cream	
Compounds or mixtures of, or substitutes for cream:	
1922 Tariff par. 708	20%
1930 Tariff par. 708 (c)	* 35%
Dried:	
1922 Tar. par. 708 ("cream powder")	7¢ per lb.
1930 Tariff par. 708 (b) 6/	* 12-1/3¢ per lb.

(Cream continued on next page)

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries.

2/ Prior to this date this kind of cheese was dutiable at rates given below for "Other cheese."

3/ Bound against increase during the life of the agreement.

4/ This kind of cheese if not in original loaves was dutiable throughout the period at rates given below for "Other cheese."

5/ Bound against increase during the life of the Argentine agreement subject to the reservation (Article VIII (3)) by the United States of the right to withdraw or modify the concession upon giving 6 months notice following the termination of war between the U. K. and Germany.

6/ In the 1930 Tariff dried whole milk containing more than 35 percent of butterfat is dutiable as dried cream.

U. S. TARIFF RATES ON DAIRY PRODUCTS 1/ (Cont'd.)

* = Current rate

Cream (Cont'd.)	
Fresh or sour 2/3/	
1922 Tariff par. 707	20¢ per gal.
Section 315, 1922 Tar., 6/13/29 (Flex. prov.)	30¢ per gal.
1930 Tariff, par. 707	56.6¢ per gal.
Canada T. A. 1/1/36	4/ 35¢ per gal.
Canada T. A. 1/1/39	4/5/ * 28.3¢ per gal.
Milk	
Compounds or mixtures of, or substitutes for milk	
1922 Tariff par. 708	20%
1930 Tariff par. 708 (c)	* 35%
Condensed or evaporated	
In airtight containers unsweetened	
1922 Tariff par. 708	1¢ per lb.
1930 Tariff par. 708 (a)	* 1.8¢ per lb.
In airtight containers sweetened	
1922 Tariff par. 708	1.5¢ per lb.
1930 Tariff par. 708 (a)	* 2.75¢ per lb.
All other condensed or evaporated	
1922 Tariff par. 708	1-3/8¢ per lb.
1930 Tariff par. 708 (a)	* 2.53¢ per lb.
Dried	
Skimmed milk	
1922 Tariff par. 708 ("Skimmed milk powder")	1.5¢ per lb.
1930 Tariff par. 708 (b) 6/	* 3¢ per lb.
(Dried milk continued next page)	

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2/ Fresh or sour milk containing more than 7% (act of 1922) and 5½% (act of 1930) of butterfat is dutiable as cream.

3/ Fresh or sour cream containing more than 45% of butterfat is dutiable as butter under both Tariff Acts.

4/ Fresh or sour cream imported from all countries in excess of 1,500,000 gallons in any calendar year is not entitled to the reduction in duty. The reduced rate is bound against increase during the life of the agreement.

5/ Imports in excess of quota are dutiable at not over 56-6/10¢ per gallon which rate is bound against increase during the life of the agreement.

6/ In the 1930 Tariff dried skimmed milk containing over 3% of butterfat is dutiable as dried whole milk.

U. S. TARIFF RATES ON DAIRY PRODUCTS 1/ (Cont'd.)

* = Current rate

Milk (Cont'd.)	
Dried (Cont'd.):	
Whole milk	
1922 Tariff, par. 708 ("Whole milk powder")	3¢ per lb.
1930 Tariff, par. 708 (b) 2/3/	* 6-1/12¢ per lb.
Malted milk	
1922 Tariff par. 708	20%
1930 Tariff par. 708 (c)	* 35%
Skimmed milk	
Fresh 4/	
1922 Tariff par. 707	2.5¢ per gal.
Sec. 315, 1922 Tar. 6/13/29 (Flexible provision)	3.75¢ per gal.
1930 Tariff par. 707 5/	2.05¢ per gal.
Canada T. A., 1/1/39	6/ * 2.05¢ per gal.
Sour 4/	
1922 Tariff par. 707	1¢ per gal.
1930 Tariff par. 707 5/	2.05¢ per gal.
Canada T. A. 1/1/39	6/ * 2.05¢ per gal.
Whole milk	
Fresh 4/	
1922 Tariff par. 707	2.5¢ per gal.
Sec. 315, 1922 Tar. 6/13/29 (Flexible provision)	3.75¢ per gal.
1930 Tariff par. 707 5/	6.5¢ per gal.
Canada, T. A. 1/1/39	6/7/ * 3.25¢ per gal.
Sour 4/	
1922 Tariff par. 707	1¢ per gal.
1930 Tariff par. 707 5/	6.5¢ per gal.
Canada T. A. 1/1/39	6/7/ 3.25¢ per gal.
Oleomargarine and other butter substitutes (Listed elsewhere, see Index)	

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on products of Cuba, if not shown separately, are 20% lower than those shown.

2/ In the 1930 Tariff dried skimmed milk containing over 3% butterfat and dried buttermilk containing over 6% butterfat are dutiable as dried whole milk.

3/ In the 1930 Tariff dried whole milk containing over 35% of butterfat is dutiable as dried cream.

4/ Fresh or sour milk containing more than 7% (1922 Tariff) and 5½% (1930 Tariff) of butterfat is dutiable as cream.

5/ In the 1930 Tariff skimmed milk containing over 1% of butterfat is dutiable as whole milk.

6/ Bound against increase during the life of the agreement.

7/ This reduced rate applies to a total of not over 3 million gallons of fresh and sour whole milk combined, imported from all countries in any calendar year. Imports in excess of quota are dutiable at not over 6½¢ per gallon. This rate on imports in excess of quota is bound against increase during the life of the agreement.

U. S. TARIFF RATES ON POULTRY AND OTHER BIRDS 1/

* = Current rate

Baby chicks of poultry		
1922 Tariff par. 711 ("Birds live; poultry")		3¢ per lb.
1930 Tariff par. 711	*	4¢ each
Chickens, live		
1922 Tariff par. 711 ("Birds live; poultry")		3¢ per lb.
1930 Tariff par. 711		8¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ *	4¢ per lb.
Chickens, dead, dressed or undressed, fresh, chilled, or frozen		
1922 Tar. par. 712 ("Poultry dead, dressed or undressed")		6¢ per lb.
1930 Tariff, par. 712		10¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ *	6¢ per lb.
Chickens prepared or preserved in any manner, n.s.p.f.		
1922 Tar. par. 712 ("Poultry prep. or pres. in any manner, n.s.p.f.")		35%
1930 Tariff par. 712	*	10¢ per lb.
Ducks, live		
1922 Tariff, par. 711 ("Birds live; poultry")		3¢ per lb.
1930 Tariff, par. 711		8¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ *	4¢ per lb.
Ducks, dead, dressed or undressed fresh, chilled or frozen		
1922 Tar. par. 712 ("Poultry dead, dressed or undressed")		6¢ per lb.
1930 Tar. par. 712		10¢ per lb.
Canada T. A. 1/1/39	2/ *	6¢ per lb.
Ducks prepared or preserved in any manner, n.s.p.f.		
1922 Tar. par. 712 ("Poultry prep. or pres. in any manner, n.s.p.f.")		35%
1930 Tariff par. 712	*	10¢ per lb.
Game birds, - live, imported for stocking purposes		
1922 Tariff par. 715 ("Live animals, n.s.p.f.")		15%
1930 Tariff par. 1682		Free
Mexico T. A. 1/30/43	3/ *	Free
Game birds killed in foreign countries by residents of U. S. and imported by them for non-commercial purposes.		
1930 Tariff, par. 1682	4/ *	Free

1/ T. A. = Trade Agreement. % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on Cuban products if not shown separately are 20% lower than those shown.

2/ Bound against increase during the life of the agreement.

3/ Bound free of duty during the life of the agreement.

4/ Not specially provided for in 1922 tariff.

U. S. TARIFF RATES ON POULTRY AND OTHER BIRDS 1/ (Cont'd.)

* = Current rate

Geese, live	
1922 Tar. par. 711 ("Birds, live, poultry")	3¢ per lb.
1930 Tariff par. 711	8¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ * 4¢ per lb.
Geese, dead, dressed or undressed, fresh chilled, or frozen	
1922 Tar. par. 712 ("Poultry dead, dressed, or undressed")	6¢ per lb.
1930 Tariff, par. 712	10¢ per lb.
Canada T. A. 1/1/39	2/ * 6¢ per lb.
Geese, prepared or preserved in any manner, n.s.p.f.	
1922 Tar. par. 712 ("Poultry prep. or pres. in any manner, n.s.p.f.")	35%
1930 Tariff, par. 712	* 10¢ per lb.
Guineas, live	
1922 Tar. par. 711 ("Birds, live, poultry")	3¢ per lb.
1930 Tariff par. 711	8¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ * 4¢ per lb.
Guineas, dead, dressed or undressed, fresh, chilled or frozen	
1922 Tar. par. 712 ("Poultry dead, dressed or undressed")	6¢ per lb.
1930 Tariff, par. 712	10¢ per lb.
Canada, T. A. 1/1/36; Canada, T. A. 1/1/39	2/ * 6¢ per lb.
Guineas, prepared or preserved in any manner, n.s.p.f.	
1922 Tar. par. 712 ("Poultry prep. or pres. in any manner, n.s.p.f.")	35%
1930 Tariff par. 712	* 10¢ per lb.
Pigeons, fancy or racing	
1922 Tariff par. 1641; 1930 Tariff par. 1741	* Free
Poultry brought into the U. S. for a period not to exceed 6 months for breeding, exhibition, or competition for prizes.	
1922 Tar. par. 1507 ("animals brought" etc.)	Free
1930 Tariff par. 1607	* Free
Quail, live, Bob White, valued at $5 or less each	
1922 Tariff par. 711 ("Birds live, other than poultry valued at $5 or less each")	50¢ each
Section 315, 1922 Tariff, 11/2/1925 (Flexible provision)	25¢ each
1930 Tariff, par. 711	50¢ each
Mexico T. A. 1/30/43	2/ * 25¢ each

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2/ Bound against increase during the life of the agreement.

U. S. TARIFF RATES ON POULTRY AND OTHER BIRDS 1/ (Cont'd.)

* = Current rate

Turkeys, live	
1922 Tar. par. 711 ("Birds, live, poultry")	3¢ per lb.
1930 Tariff par. 711	8¢ per lb.
Canada T. A. 1/1/36; Canada T. A. 1/1/39	2/ * 4¢ per lb.
Turkeys, dead, dressed or undressed, fresh, chilled or frozen	
1922 Tar. par. 712 ("Poultry dead, dressed or undressed")	6¢ per lb.
1930 Tariff, par. 712	* 10¢ per lb.
Turkeys, prepared or preserved in any manner, n.s.p.f.	
1922 Tar. par. 712 ("Poultry prep. or pres. in any manner, n.s.p.f.")	35%
1930 Tariff, par. 712	* 10¢ per lb.
Birds, live, (Other than chickens, ducks, geese, turkeys, guineas, and baby chicks of poultry) n.s.p.f.	
Valued at $5 or less each:	
1922 Tar. par. 711 ("Birds, live, other than poultry")	50¢ each
1930 Tariff, par. 711	* 50¢ each
Valued at more than $5 each	
1922 Tar. par. 711 ("Birds, live other than poultry")	20%
1930 Tariff, par. 711	* 20%
Birds, dead, dressed, or undressed, fresh, chilled, or frozen, other than chickens, ducks, geese, guineas, and turkeys.	
1922 Tariff par. 712 ("Birds dead dressed or undressed other than poultry")	8¢ per lb.
1930 Tariff par. 712	10¢ per lb.
United Kingdom T. A. 1/1/39	2/ * 5¢ per lb.
Birds prepared or preserved in any manner not specially provided for, other than chickens, ducks, geese, guineas, and turkeys.	
1922 Tar. par. 712 ("Birds prep. or pres. in any manner n.s.p.f. other than poultry)	35%
1930 Tariff, par. 712	* 10¢ per lb.
Wild birds intended for exhibition for scientific or educational purposes and not for sale or profit.	
1922 Tariff par. 1507	Free
1930 Tariff par. 1607	* Free

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2/ Bound against increase during the life of the agreement.

U. S. TARIFF RATES ON EGGS OF POULTRY 1/

* = Current rate

Eggs of chickens in the shell		
1922 Tariff par. 713 ("Eggs of poultry in the shell")		8¢ per doz.
1930 Tariff par. 713 ("Eggs of poultry in the shell")		10¢ per doz.
Canada T. A. 1/1/39	2/ *	5¢ per doz.
Eggs of other poultry in the shell		
1922 Tariff par. 713 ("Eggs of poultry in the shell")		8¢ per doz.
1930 Tariff par. 713 ("Eggs of poultry in the shell")	*	10¢ per doz.
Dried; egg albumen, egg yolks, whole eggs.		
1922 Tariff par. 713		18¢ per lb.
1930 Tariff par. 713	3/	18¢ per lb.
Section 336, 1930 Tar. 7/24/31 (Flexible provision)	3/ *	27¢ per lb.
Frozen or otherwise prepared or preserved, and not specially provided for; egg albumen, egg yolk, whole eggs.		
1922 Tariff, par. 713		6¢ per lb.
Section 315 1922 Tar. 3/22/29 (Flex. Prov.)		7½¢ per lb.
1930 Tariff par. 713	3/ *	11¢ per lb.

1/ T. A. = Trade Agreement. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on Cuban products are 20% lower than those shown.
2/ Bound against increase during the life of the agreement.
3/ The words "whether or not sugar or other material is added" were added to the description by the 1930 Tariff Act.

U. S. TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/

* = Current rates

Barley	
Hulled or unhulled	
1922 and 1930 Tariffs par. 722	20¢ per bu. 48 lbs.
Canada T. A. 1/1/39	2/3/ * 15¢ per bu. 48 lbs.
Barley flour and patent barley	
1922 and 1930 Tariffs par. 722	2¢ per lb.
United Kingdom T. A. 1/1/39	2/3/ * 2¢ per lb.
Barley malt (Listed under "Miscellaneous")	
Pearl barley	
1922 and 1930 Tariffs, par. 722	2¢ per lb.
Netherlands T. A. 2/1/36	2/3/ * 1¢ per lb.
Buckwheat	
Hulled or unhulled	
1922 Tariff par. 723	10¢ per 100 lbs.
1930 Tariff par. 723	25¢ per 100 lbs.
Canada T. A. 1/1/39	3/ * 15¢ per 100 lbs.
Buckwheat flour and grits or groats	
1922 and 1930 Tariffs par. 723	½¢ per lb.
Canada T. A. 1/1/39	3/ * 3/10¢ per lb.
Corn	
Corn or maise including cracked corn	
Not from Cuba	
1922 Tariff par. 724	15¢ per bu. 56 lbs.
1930 Tariff, par. 724	2/ * 25¢ per bu. 56 lbs.
From Cuba:	
Cuba T. A. 9/3/34	2/4/ * 10¢ per bu. 56 lbs.
Corn meal, grits, flour, and similar products	
1922 Tariff par. 724	30¢ per 100 lbs.
1930 Tariff, par. 724	2/ * 50¢ per 100 lbs.
Corn starch (Listed under "Miscellaneous")	

1/ T. A. = Trade Agreement. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Paragraph 731 of both Tariff Acts provided that when grains contained over 5% of any one foreign matter dutiable at a rate higher than that applicable to the grain the entire lot was dutiable at the higher rate. Biscuits, bread, cakes, and cereal breakfast foods listed under "Miscellaneous."

2/ Public Laws 211 and 272, 78th Congress (T.D's. 50983 and 51033) authorized the entry free of duty during the period 12/23/43 to 6/19/44 inclusive of barley, corn, their derivatives, or products in chief value of any of these if used for feed for livestock or poultry.

3/ Bound against increase during the life of the agreement.

4/ Previous Cuban rates were 20% less than the rates on imports not from Cuba.

U. S. TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/ Cont'd.

* = Current rate

Oats		
Hulled or unhulled		
1922 Tariff par. 726		15¢ per bu. 32 lbs.
1930 Tariff par. 726		16¢ per bu. 32 lbs.
Canada T.A. 1/1/39 2/	3/4/ *	8¢ per bu. 32 lbs.
Unhulled ground oats.		
1922 and 1930 Tariffs, par. 726		45¢ per 100 lbs.
Canada T.A. 1/1/39	3/4/ *	25¢ per 100 lbs.
Oatmeal, rolled oats, grits, and similar oat products:		
1922 and 1930 Tariffs par. 726		80¢ per 100 lbs.
Canada T. A. and United Kingdom T.A., 1/1/39	3/4/ *	10% but not less than 40 nor more than 80¢ per 100 lbs.
Rice		
Paddy or rough.		
1922 Tariff par. 727	5/	1¢ per lb.
1930 Tariff par. 727	5/ *	1½¢ per lb.
(Rice continued on next page)		

1/ T. A. - Trade Agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Duties on Cuban products if not shown separately, are 20% lower than those shown. Paragraph 731 of both Tariff Acts provided that when grains contained over 5% of a foreign matter dutiable at a rate higher than the rate on the grain the entire lot was dutiable at the higher rate.

2/ The Canadian Trade Agreement of 1/1/36 reduced the rate on hulled oats unfit for human consumption from 16¢ to 8¢ per bushel. This classification was terminated by the Canadian Agreement of 1/1/39.

3/ Public Laws 211 and 272, 78th Congress (T.Ds. 50983 and 51033) authorized the entry free of duty during the period 12/23/43 to 6/19/44 inclusive of oats, its derivatives, or products in chief value of any of these, if used for feed for livestock or poultry. Public Law 272, 78th Congress (T.D. 51033) also authorized the entry free of duty of oats to be used for purposes of human consumption from March 30, 1944 to June 19, 1944 inclusive.

4/ Bound against increase during the life of the agreement.

5/ Philippine rice was free of duty in unlimited quantities prior to 1/1/46. Beginning that date a quota of 1,040,000 pounds of rice (including rice meal, flour, polish, and bran) per calendar year was imposed on free imports of Philippine rice by the Philippine Trade Act of 1946. Imports in excess of the duty-free quota are not permitted. This duty-free quota is to continue to July 3, 1954. Though free of duty, Philippine rice exported to the United States was subject to a Philippine export tax under Public. 300, 76th Cong. This export tax was 5 % of the full U. S. duty in the calendar year 1941. Public 367, 77th Cong. (T.D. 50551) suspended this tax during 1942, reinstated it during 1943 and increased it 5 % of the duty per year to 15 % in 1945. It was repealed effective 5/1/46 by the Philippine Trade Ac

U. S. TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/ Cont'd.

* = Current Rates

Rice - Cont'd.	
Brown (hulls removed all or in part).	
1922 Tariff par. 727 ("Brown, hulls removed")	2/ $1\frac{1}{4}$¢ per lb.
1930 Tariff par. 727 3/	2/ *$1\frac{1}{2}$¢ per lb.
Milled (bran removed all or in part)	
1922 Tariff par. 727 ("milled, bran removed")	2/ 2¢ per lb.
1930 Tariff par. 727	2/ *$2\frac{1}{2}$¢ per lb.
Broken, which will pass through a sieve with round holes $5\frac{1}{2}$ sixty-fourths of 1 inch in diameter. (Include brewer's rice).	
1922 Tariff par. 727 ("Broken rice")	2/ $\frac{1}{2}$¢ per lb.
1930 Tariff par. 727	2/ 5/8¢ per lb.
Netherlands T. A. 2/1/36	2/ *5/16¢ per lb.
Meal, flour, polish, and bran.	
1922 Tariff par. 727	2/ 1/2¢ per lb.
1930 Tariff par. 727	2/ *5/8¢ per lb.
Patna rice cleaned for use in manufacture of canned soups.	
1922 Tar. par. 1653 ("for manufacture of canned foods")	Free
1930 Tariff, par. 1752.	* Free
Rye	
Grain	
1922 and 1930 Tariffs par. 728 ("Rye")	15¢ per bu. 56 lbs.
Canada T. A. 1/1/39	4/ *12¢ per bu. 56 lbs.
Flour and meal	
1922 and 1930 Tariffs par. 728	* 45¢ per 100 lbs.
Malt (Listed under "Miscellaneous").	

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2/ Note 5/ page 48 applies here.

3/ Wild rice, parched to remove hulls, held dutiable at 100% as a nonenumerated manufactured article under par. 1558 by C. D. 751 decided 3/24/43.

4/ Public Laws 211 and 272, 78th Congress (T. Ds. 50983 and 51033) authorized the entry free of duty during the period 12/23/43 to 6/19/44 inclusive of rye, its derivatives, or products in chief value of the foregoing, if used for feed for livestock or poultry.

U. S. TARIFF RATES ON GRAIN AND GRAIN PRODUCTS 1/ Cont'd

* = Current rate

Wheat	
Wheat fit for human consumption 2/	
1922 Tariff par. 729 ("Wheat")	30¢ per bu. of 60 lbs.
Section 315 1922 Tariff 4/6/24 (Flexible prov.)	42¢ per bu. of 60 lbs.
1930 Tariff par. 729 3/	4/* 42¢ per bu. of 60 lbs.
Wheat unfit for human consumption 2/	
1930 Tariff par. 729	5/ 10%
Canada T. A. 1/1/36	10%
Canada T. A. 1/1/39	4/ *5%
Wheat flour, semolina, crushed or cracked wheat, and similar wheat products, n.s.p.f.	
1922 Tariff par. 729	78¢ per 100 lbs.
Section 315 1922 Tar. 4/6/24 (Flexible prov.)	$1.04 per 100 lbs.
1930 Tariff par. 729 3/	4/6/*$1.04 per 100 lbs.

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2/ Wheat imported for milling in bond and export in the form of flour is free of duty under Section 311 of both Tariff acts with the following exception. The 1930 Tariff Act provides that if the flour from imported wheat milled in bond is exported to Cuba, the wheat from which it was milled must pay a U. S. duty equal to the reduction in the Cuban duty enjoyed by flour produced in the United States fron U. S. Wheat.

3/ Effective May 29, 1941 imports of wheat were limited to a quota of 800,000 bushels and imports of wheat flour, semolina, crushed or cracked wheat and similar wheat products were limited to a quota of 4,000,000 pounds in any calendar year by presidential Proclamation 2489. (T.D. 50404) No quota limitation was placed on wheat or wheat flour unfit for human consumption. Proclamation 2550, effective April 13, 1942, modified these quotas by suspending them as they applied to wheat and flour for experimental purposes, registered seed wheat, and distress diversions of wheat and flour to the U. S. Proclamation 2584 effective April 29, 1943 (T.D. 50863) provided that imports of wheat and wheat flour executed by the War Food Administration were not to be counted against the quotas.

4/ Public Laws 211 and 272, 78th Congress (T. Ds. 50983 and 51033) authorized the entry free of duty during the period 12/23/43 to 6/19/44 inclusive, of wheat, its derivatives, including feed flour or products in chief value of the foregoing if used for feed for livestock or poultry.

5/ Earlier rates were the same as rates on "wheat fit for human consumption".

6/ Wheat flour unfit for human consumption held dutiable as a non-enumerated manufactured article at 20% under par. 1558 of 1930 Tariff by T. D. 50917, 9/4/43.

U. S. TARIFF RATES ON FODDERS AND FEEDS 1/

* = Current rate

Bran, shorts, and by-product feeds:-		
Obtained in milling wheat.		
1922 Tariff, par. 730		15%
Sec. 315 1922 Tar. 4/6/24 (Flexible provision)		7.5%
1930 Tariff, par. 730		10%
Canada T. A. 1/1/36		10%
Canada T. A. 1/1/39	2/ *	5%
Obtained in milling other cereals.		
1922 Tariff, par. 730		15%
1930, Tariff, par. 730		10%
Canada T. A. 1/1/36		10%
Canada T. A. 1/1/39	2/ *	5%
Brewers grains		
1922 Tar. par. 730, 1930 Tar. par. 730		$5 per ton
Canada T. A. 1/1/39	*	$2.50 per ton
Dried beet pulp		
1922 Tar. par. 730, 1930 Tar. par. 730		$5 per ton
Canada T. A. 1/1/39	*	$3.75 per ton
Hulls of grain, ground or unground.		
1922 Tar. par. 730, 1930 Tar. par. 730		10¢ per 100 lbs.
Canada T. A. 1/1/39	2/ *	5¢ per 100 lbs.
Malt sprouts		
1922 Tar. par. 730, 1930 Tar. par. 730		$5 per ton
Canada T. A. 1/1/39.	*	$2.50 per ton
Screenings, scalpings, chaff or scourings of wheat, flaxseed, or other grains or seeds, ground or unground.		
1922 Tar. par. 731, 1930 Tar. par. 731		10%
Canada T. A. 1/1/36		10%
Canada T. A. 1/1/39	2/ *	5%
Tankage, fish scrap, fish meal, cod-liver oilcake, and cod-liver oilcake meal, all the foregoing unfit for human consumption.		
1922 Tariff, par. 1459 ("manufactured art. n.s.p.f.")		20%
or par. 1583 ("fertilizer n.s.p.f.")		Free
1930 Tariff, par. 1780		Free
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*	Free

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2/ If used in the U. S. as feed for livestock or poultry the derivatives of wheat, oats, barley, rye, flax, cottonseed, corn, or hay, and products in chief value of one or more of the foregoing were permitted entry free of duty during the period 12/23/43 to 6/19/44 inclusive by Public Laws 211 and 272, 78th Congress (T. D. 50933 and T. D. 51033). Screenings or scalpings are not a product of or a derivative of the grains from which screened but if of chief value of one or more of the listed grains would have been permitted free entry during this period. (T. D. 51033).

U. S. TARIFF RATES ON FODDERS AND FEEDS 1/ Cont'd.

* = Current rate

Mixed feeds consisting of an admixture of grains or grain products with oilcake, oilcake meal, molasses, or other feedstuffs.		
1922 Tar. par. 730, 1930 Tar. par. 730		10%
Canada T. A. 1/1/36		10%
Canada T. A. 1/1/39		5%
Mexico T. A. 1/30/43	2/ *	5%
Vegetable oilcake and oilcake meal. 3/ 6/		
Coconut or copra, cottonseed, and soybean oilcake and oilcake meal.		
1922 Tar. par. 1629 ("Oilcake and oilcake meal")		Free
1930 Tar. par. 730 ("Other vegetable oilcake and oilcake meal n.s.p.f.")		0.3¢ per lb.
Mexico T. A. 1/30/43	2/4/ *	0.2¢ per lb.
Other vegetable oilcake and oilcake meal, n.s.p.f.		
1922 Tariff, par. 1629 ("oilcake & oilcake meal")		Free
1930 Tariff, par. 730	2/ *	0.3¢ per lb.
Hay		
1922 Tariff, par. 777		$4 per long ton
1930 Tariff, par. 779	5/	$5 per short ton
Canada T. A. 1/1/36		$3 per short ton
Canada T. A. 1/1/39	2/ *	$2.50 per short ton
Straw		
1922 Tariff, par. 777		$1 per long ton
1930 Tariff, par. 779	5/	$1.50 per short ton
Canada T. A. 1/1/39		75¢ per short ton

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2/ If used in the U. S. as feed for livestock or poultry the derivatives of wheat, oats, barley, rye, flax, cottonseed, corn, or hay, and products in chief value of one or more of the foregoing were permitted entry free of duty during the period 12/23/43 to 6/19/44 by Public Laws 211 and 272, 78th Cong. (T. D. 50983 and T. D. 51033).

3/ Free of duty the entire period if the product of the Philippines.

4/ The concession in the Mexican Agreement is made subject to the reservation by the United States of the right to withdraw or modify the concession after the termination of the national emergency proclaimed by the President on May 27, 1941, on giving 6 months notice but it was provided that "in no event during the life of this Agreement shall the rate of duty on such (concession) article exceed the rate in effect on the day of signature of this agreement."

5/ Under authority of Section 318, Tariff Act of 1930, hay and straw were permitted emergency free entry from 8/30/34 to 6/30/35 (T.D. 47236) and from 8/12/41 to 6/30/42 inclusive. (T.D. 50449).

6/ Though free of duty, Public 300, 76th Cong. imposed and export tax on Phil. exports to the U. S. equal to 5 % of the U. S. duty in 1941. Public 367, 77th Cong. (T. D. 50551) suspended this tax during 1942, reinstated it during 1943, and increased it 5 % of the duty per year to 15 % in 1945. It was repealed effective 5/1/46 by the Phil. Trade Act.

U. S. TARIFF RATES ON FRUITS 1/

*= Current rate

Apples	
Green or ripe	
1922 and 1930 Tariffs, par. 734	25¢ per bu. 50 lbs
Canada T. A. 1/1/36 and 1/1/39	* 15¢ per bu. 50 lbs
Dried or evaporated - Both Tariffs, par. 734	* 2¢ per lb.
Otherwise prep. or pres. n.s.p.f.-Both Tariffs p.734	* 2.5¢ per lb.
Apricots	
Green, ripe, or in brine, both Tariffs, par. 735	* 0.5¢ per lb.
Dried or evaporated	
1922 Tariff, par. 735	0.5¢ per lb.
1930 Tariff, par. 735	* 2¢ per lb.
Candied, crystallized, or glace	
1922 Tariff, par. 749 ("Fruits having sugar added")	35%
1930 Tariff, par. 752	40%
France T. A. 6/15/36	* 25%
Otherwise prep. or pres. n.s.p.f., both Tariffs par. 735	* 35%
Avacados or avocado pears, or alligator pears	
1922 Tariff, par. 749 ("Fruits in natural state n.s.p.f.")	35%
1930 Tariff, par. 750	2/ * 15¢ per lb.
Bananas	
Green or ripe	
1922 Tar. par. 1517	Free
1930 Tar. par. 1618	Free
Haiti T. A. 6/3/35, Mexico T. A. 1/30/43. 3/	* Free
Dried or evaporated.	
Not the product of Cuba. (General rate)	
1922 Tar. par. 749, 1930 Tar. par. 752 ("Fruits dried n.s.p.f."-C.D.646)	35%
Costa Rica T. A. 8/2/37, Ecuador T. A. 9/23/38	* 17.5%
The product of Cuba.	
Cuba T. A. 1/5/42 ("Fruits dried n.s.p.f.")	4/ * 14%
Berries, edible	
In their natural condition or in brine:-	
Strawberries	
1922 and 1930 Tariffs, par. 736 ("Berries" etc)	1.25¢ per lb.
Canada T. A. 1/1/36 and 1/1/39	* 0.75¢ per lb.

(Berries continued on next page).

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2/T. D. 46987 (3/10/31) held that oranges were on the U. S. free list of 1897 and were free of duty if the product of Cuba. But exports from Cuba to the United States are restricted by Cuba to a period June 1 to September 30 inclusive of each Calendar year beginning with 1934 by an exchange of notes made in connection with the Cuban Trade Agreement of 9/3/34. (U.S.T.C. Pub. No. 154 Second Series Page 725)

3/ Also bound free by trade agreements with: Honduras 3/2/36, Colombia 6/20/36, Guatemala 6/15/36, Costa Rica 3/2/37, and Ecuador 10/23/38.

4/ Earlier Cuban rates were 20% less than the general rate.

U. S. TARIFF RATES ON FRUITS * 1/ Cont'd.

* = Current rate

Berries, edible, cont'd	
In their natural condition or in brine:- Cont'd.	
Blueberries - Canada T.A. 1/1/39	2/ * 1¢ per lb.
Lignon or partridge berries - United Kingdom T.A. 1/1/39	2/ * 5/8 ¢ per lb.
Others, n.s.p.f.	
1922 and 1930 Tariffs, par. 736	1.25¢ per lb.
Canada T.A. 1/1/39	* 0.75¢ per lb.
Dried or evaporated:-	
Barberries, edible	
1922 and 1930 Tariffs, par. 736 ("Dried berries")	2.5¢ per lb.
Iran, T.A. 6/28/44	* 1.25¢ per lb.
Others, -Both Tariffs, par. 736	* 2.5¢ per lb.
Candied, crystallized, or glace:-	
1922 Tar. par. 736 ("Berries, edible, otherwise prepared or preserved, n.s.p.f.")	35%
1930 Tariff, par. 752	40%
France T. A. 6/15/36	* 25%
Frozen	
Blueberries	
Canada T. A. 1/1/36	3/ 25%
Canada T. A. and United Kingdom T. A. 1/1/39	* 17.5%
Other edible berries	
Canada T.A. and United Kingdom T. A. 1/1/39	3/* 17.5%
Otherwise prepared or preserved, n.s.p.f.	
Blueberries	
Canada T. A. 1/1/36	4/ 25%
Canada T. A. 1/1/39	* 17.5%
Other edible berries	
Mexico T. A. 1/30/43	4/* 17.5
Cherries	
In their natural state:-	
Not in airtight or watertight containers	
1922 and 1930 Tariffs par. 737	2¢ per lb.
Canada T. A. 1/1/36 and 1/1/39	* 1¢ per lb.
In airtight or watertight containers	
1922 and 1930 Tariffs, par. 737	2¢ per lb.
Canada T. A. 1/1/36	1¢ per lb.
Canada T. A. 1/1/39	* 2¢ per lb.
Dried or evaporated:-	
1922 Tariff, par. 737 ("Cherries prep. or pres.")	40%
1930 Tariff, par. 737	* 6¢ per lb.

(Cherries continued on next page)

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2/ The earlier rate under par. 736 of both Tariffs was 1-1/4¢ per lb.

3/ The earlier rate in 1930 Tar. par. 736 ("Berries frozen") was 35% and in 1922 tar. par. 736("Berries in natural condition") was 1-1/4¢ per lb.

4/ The earlier rate in both Tariffs par. 736 was 35%.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

* = Current rate

Cherries - Cont'd.	
Sulphured or in brine:-	
With pits	
1922 Tariff par. 737 ("Cherries sulphured or in brine")	2¢ per lb.
1930 Tariff par. 737	* 5.5¢ per lb.
With pits removed.	
1922 Tariff par. 737("Cherries sulphured or in brine")	2¢ per lb.
Section 315 1922 Tariff, 1/2/28 ("Stemmed or pitted")	3¢ per lb.
1930 Tariff, par. 737	* 9.5¢ per lb.
Marachino, candied, crystallized, glace, or prepared or preserved in any manner.	
1922 Tariff, par. 737 (Marasohino, prep. or pres.")	40%
1930 Tariff, par. 737	9.5¢ per lb. plus 40%
France T. A. 6/15/36	* 9.5¢ per lb. plus 20%
Currants, Zante or other.-Both Tariffs, par. 742	* 2¢ per lb.
Dates	
Fresh or dried:-	
With pits. (not packed as described below)	
1922 and 1930 Tariffs par. 741	1¢ per lb.
Iran T. A. 6/28/44	* 1¢ per lb.
Pits removed. (not packed as described below)	
1922 Tar. par. 741 ("Dates fresh or dried")	1¢ per lb.
1930 Tariff, par. 741	2¢ per lb.
Iran T. A. 6/28/44	* 2¢ per lb.
Any of the foregoing in packages weighing with immediate container not over 10 lbs.	
1922 Tariff par. 741 ("Dates fresh or dried")	1¢ per lb.
1930 Tariff par. 741	7.5¢ per lb.
Section 31, 1938 Customs Admin. Act (T.D. 49646) 6/25/38 ("Any of the foregoing packed in units weighing with immediate container, if any, not over 10 lb.")	* 7.5¢ per lb.
Candied, crystallized, or glace	
1922 Tariff par. 741 ("Dates fresh or dried prepared or preserved in any manner")	35%
1930 Tariff par. 752	40%
France T. A. 6/15/36	* 25%
Prepared or preserved n.s.p.f.- Both Tariffs par. 741	* 35%
Figs	
Fresh, dried, or in brine:-	
Valued at less than 7¢ per lb.	
1922 Tariff par. 740	2¢ per lb.
1930 Tariff par. 740	* 5¢ per lb.
Valued at 7¢ or more per lb.	
Turkey T. A. 5/5/39	2/ * 3¢ per lb.

(Figs continued on next page)

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2/ Earlier rates were same as rates on figs valued at less than 7¢ per lb.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

* = Current rate

Figs-Continued	
Fig paste	
1930 Tariff, par. 740	2/ * 5¢ per lb.
Candied, crystallized, or glace.	
France T.A. 6/15/36	2/ * 25%
Prepared or preserved n.s.p.f.	
1922 Tariff par. 740	35%
1930 Tariff par. 740	* 40%
Grapefruit	
Not the product of Cuba (General rate):-	
1922 Tariff, par. 743	1¢ per lb.
1930 Tariff par. 743	* 1.5¢ per lb.
The product of Cuba:-	
When (imported and) entered for consumption in the period August 1 to September 30 inclusive in any year 3/	
Cuba T. A. 9/3/34 4/	5/ * 0.6¢ per lb.
Not entered for consumption in given period.	
1922 Tariff par. 743 General rate less 20%	0.8¢ per lb.
1930 Tariff par. 743 General rate less 20%	* 1.2¢ per lb.
Grapes in bulk, crates, barrels, or other packages.	
If entered for consumption in the period February 15 to June 30 inclusive in any year:-	
Hothouse grapes.	
1930 Tariff par. 742	6/ 25¢ per cu. ft.
Belgium T. A. 5/1/35	25¢ per cu. ft.
Argentine T. A. 11/15/41	* 12.5¢ per cu. ft.
Others	
Argentina T. A. 11/15/41	6/ * 12.5¢ per cu. ft.
Entered for consumption in the rest of any year.	
Hothouse grapes.	
Belgium T. A. 5/1/35	6/ * 25¢ per cu. ft.
Others	
1922 and 1930 Tariffs, par. 742	* 25¢ per cu. ft.
(Grapes, dried, other than raisins, listed below following "Raisins")	

1/ T. A. = Trade Agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ Earlier rates are the same as those on "prepared or preserved n.s.p.f." below.

3/ The words in parenthesis were deleted effective 1/5/42 by the cuban T. A. of 1/5/42 Article II Sec. 4 (T.D. 50541).

4/ This Cuban T. A. grants the Cuban product a reduction in United States duty of at least 40 % of the general rate.

5/ Earlier rates on the Cuban product were 20% less than the general rate.

6/ Earlier rate under par. 742 of both Tariff Acts was 25¢ per cu. ft.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

* = current rate

Guavas		
In natural state or in brine, pickeled, dried, or evaporated:-		
Not the product of Cuba. (General rate)		
1922 Tar. par. 749 1930 Tar. par. 752 ("Fruits in natural state" etc.)		* 35%
The product of Cuba		
Cuba T. A. 1/5/42 ("Fruits in natural state" etc.)	2/	* 14%
Guava pastes and guava pulps:-		
Not the product of Cuba. (General rate)		
1922 Tar. par. 749 ("Fruits prep. or pres. n.s.p.f.")		35%
1930 Tar. par. 752 ("Fruits pastes and fruit pulps")		35%
Haiti T. A. 6/3/35, Costa Rica T. A. 8/2/37	3/	* 28%
The product of Cuba		
Cuba T. A. 9/3/34 ("Guava pastes and pulps")	2/	14%
Cuba T. A. 1/5/42 ("Fruit pastes and pulps")		* 14%
Guavas otherwise prepared or preserved and n.s.p.f.:-		
Not the product of Cuba. (General rate)		
1922 Tar. par. 749 and 1930 Tar. par. 752 ("Fruits otherwise prepared or preserved and n.s.p.f.")		35%
Haiti T. A. 6/3/35, Costa Rica T. A. 8/2/37 and Mexico T. A. 1/30/43	3/	* 17.5%
The product of Cuba.		
Cuba T. A. 1/5/42 ("Fruits otherwise prepared or preserved and n.s.p.f.")	2/	14%
Lemons		
1922 Tariff par. 743		2¢ per lb.
1930 Tariff par. 743		* 2.5¢ per lb.
Limes,		
Not the product of Cuba (General rate) in natural state or in brine.		
1922 Tariff, par. 743		1¢ per lb.
1930 Tariff, par. 743		2¢ per lb.
United Kingdom T. A. 1/1/39		1.5 per lb.
Mexico T. A. 1/30/43		* 1¢ per lb.
The product of Cuba. 4/		
In natural state		
Cuba T. A. 9/3/34	2/	0.8¢ per lb.

1/ T. A. = Trade Agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concession in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated Duties on Cuban products, if not shown separately are 20% lower than those shown.

2/ Earlier Cuban rates were 20% less than the general rate.

3/ This rate was also bound by:- Honduras T. A. 3/2/36, Guatemala T. A. 6/15/36, and El Salvador T. A. 5/31/37.

4/ In brine the rate is 20% less than above general rates.

U. S. TARIFF RATES ON FRUIT 1/ Cont'd.

*= Current rate

Mangoes			
Not the product of Cuba. (General rate)			
1922 Tariff par. 749 ("Fruits in their natural state or in brine, pickled, dried, or otherwise prep.or pres. n.s.p.f.")			35%
1930 Tariff par. 746	2/		15¢ per lb.
Mexico T. A. 1/30/43	3/	*	7.5¢ per lb.
The product of Cuba.			
Cuba T. A. 1/5/42	3/	*	6¢ per lb.
Mango pastes and pulps			
Not the product of Cuba.			
1922 Tar. par. 749 ("Fruits prep. or pres. n.s.p.f.")			35%
1930 Tar. par. 752 ("Fruit pastes and fruit pulps")	2/		35%
Haiti T. A. 6/3/35, Honduras T. .3/2/36			
Guatemala T.A. 6/15/36, El Salvador T. A. 5/31/37, Costa Rica T. A. 8/2/37		*	28%
The product of Cuba			
Cuba T. A. 9/3/34	3/		14%
Cuba T. A. 1/5/42 ("Fruit pastes and pulps")		*	14%
Olives			
In brine, green-Both Tariffs par, 744		*	20¢ per gal.
In brine, ripe-			
1922 Tariff par. 744			20¢ per gal.
1930 Tariff par. 744		*	30¢ per gal.
In brine pitted or stuffed-Both tariffs par. 744		*	30¢ per gal.
Dried ripe			
1922 Tariff par. 744			4¢ per lb.
1930 Tariff par. 744		*	5¢ per lb.
Not specially provided for			
1922 Tar. par. 749 ("Fruits n.s.p.f.")			35%
1930 Tar. par. 744		*	5¢ per lb.
Oranges			
1922 and 1930 Tariffs par. 743		*	1¢ per lb.
Peaches			
Green, ripe, or in brine-Both Tariffs, par. 745		*	0.5¢ per lb.
Dried, or evaporated-Both Tariffs, par. 745		*	2¢ per lb.
Otherwise prepared or preserved and n.s.p.f.			
1922 and 1930 Tariffs par. 745		*	35%

(Peaches continued on next page)

1/ T. A.= Trade Agreement: % =percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ Mangoes prepared or preserved, not in the form of paste, or pulp, held dutiable as "mangoes" under par. 746 of 1930 Tariff at 15¢ per lb. (T.D. 49815, 3/16/39).

3/ Earlier Cuban rates were 20% less than the general rate.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd

* = Current rate

Peaches-Cont'd.	
Candied, crystallized, or glacé.	
1922 Tar. par. 745 ("Peaches otherwise prep. or pres. and n.s.p.f.")	35%
1930 Tariff, par. 752	40%
France T. A. 6/15/36	* 25%
Pears	
Green, ripe, or in brine.	
1922 Tar. par. 745 1930 Tar. par. 749....	0.5¢ per lb.
Argentina T. A. 11/15/41	* 0.5¢ per lb.
Dried or evaporated	
1922 Tar. par. 745, 1930 Tar. par. 749...	* 2¢ per lb.
Candied, crystallized, or glace.	
1922 Tar. par. 745 ("Pears otherwise prep. or preserved and n.s.p.f.")	35¢
1930 Tariff par. 752.....	40%
France T. A. 6/15/36	* 25%
Otherwise prepared or preserved and n.s.p.f.	
1922 Tar. par. 745, 1930 Tar. par. 749 ...	* 35%
Pineapples	
Per crate:-	
Not the product of Cuba. (General rate)2/6/	
1922 Tariff, par. 746	22.5¢ per cr. of 1.96 cu.ft.
1930 Tariff, par. 747	50¢ per cr. of 2.45 cu. ft.
Haiti T. A. 6/3/35, United K. T. A. 1/1/39, and Mexico T. A. 1/30/43.	3/*35¢ per cr. of 2.45 cu. ft.
The product of Cuba.	
Cuba T. A. 9/3/34 4/.....	5/*20¢ per cr. of 2.45 cu. ft.
In bulk:-	
Not the product of Cuba (General rate)2/6/	
1922 Tariff, par. 746	0.75¢ each
1930 Tariff, par. 747	1-1/6¢ each
Haiti T. A. 6/3/35	3/ 0.9¢ each
Mexico T. A. 1/30/43	* 0.8¢ each
The product of Cuba	
Cuba T. A. 9/3/34 4/	5/ 0.5¢ each
Mexico T. A. 1/30/43 (Gen. rate less 40%) 4/	* 0.48¢ each

(Pineapples continued on next page)

1/ See footnote 1 on preceding page.
2/ But free if the product of the Philippines.
3/ This same reduced rate was also included in the trade agreement with Honduras 3/2/36, Guatemala 6/15/36 and Costa Rica 8/2/37.
4/ The Cuban T. A. grants the Cuban product a reduction in the U. S. duty of at least 40% of the general rate.
5/ Earlier Cuban rates were 20% less than the general rate.
6/ Though free of duty, Public 300, 76th Cong. imposed an export tax on Philippine exports to the U. S. equal to 5 % of the U.S. duty in the calendar year 1941. Public 367, 77th Cong. (T.D. 50551) suspended this tax during 1942, reinstated it during 1943, and increased it by that percent of the duty per year to 15 % in 194[illegible] It was repealed effective 5/1/46 by the Philippine Trade Act.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

* = Current rate

Pinneapples- Cont'd.	
Candied, crystallized, or glace:-	
Not the product of Cuba. (General rate) 2/	
1922 Tar. par. 746, 1930 Tar. par. 747	*35%
The product of Cuba.	
Cuba T. A. 9/3/34	3/ *14%
Prepared or preserved and n.s.p.f.:-	
Not the product of Cuba. (General rate) 2/	
1922 Tar. par. 746, 1930 Tar. par. 747	2¢ per lb.
United Kingdom T. A. 1/1/39	1.5¢ per lb.
Mexico T. A. 1/30/43	4/ * 1¢ per lb.
The product of Cuba.	
Cuba T. A. 9/3/34	3/ * 0.8¢ per lb.
Plantains, green or ripe.	
1922 Tariff par. 749 ("Fruits, in natural state")	35%
1930 Tariff par. 1618	Free
Haiti T. A. 6/3/35, Ecuador T. A. 10/23/38	5/ * Free
Plums, prunes, and prunelles	
Green or ripe, in brine.	
1922 Tar. par. 747, 1930 Tar. par. 748	* 0.5¢ per lb.
Green or ripe, not in brine.	
Entered for consumption during the period 2/1 to 5/31 inclusive in any year.	
1922 Tar. par. 747, 1930 Tar. par. 748	0.5¢ per lb.
Argentina T. A. 11/15/41	* 0.25¢ per lb.
Entered for consumption in the rest of any year.	
1922 Tar. par. 747, 1930 Tar. par. 748	* 0.5¢ per lb.

(Plums etc. continued on next page)

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2/ Free of duty if a products of the Philippines. But und r Public 300, 76th Cong. exports from the Philippines to the U. S. were subject to a progressive Philippine export tax. In the calendar year 1941 this tax was 5 % of the full U. S. duty. Public 367, 77th Cong. (T. D. 50551) suspended this tax during 1942 reinstated it during 1943 and increased it 5 % of the duty per year to 15 % in 1945. It was repealed effective 5/1/46 by the Philippine Trade Act.

3/ Earlier Cuban rates were 20% less than the general rate.

4/ The concession is made subject to the reservation by the United States of the right to withdraw or modify the concession after the termination of the national emergency proclaimed by the President on May 27, 1941 and on giving 6 months notice. But in no event during the life of this agreement shall the rate exceed the rate in effect on the day of signature of this Agreement.

5/ Also bound free in the following trade agreements:-Honduras 3.2.36, Guatemala 6/15/36, and Costa Rica 8/2/37.

U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

* = Current rate

Plums, prunes, prunelles-Cont'd.	
Dried or evaporated	
1922 Tariff, par. 747	0.5¢ per lb.
1930 Tariff, par. 748	*2¢ per lb.
Candied, crystallized, or glace'.	
1922 Tar. par. 747 ("Otherwise prep. or pres. n.s.p.f.")	35%
1930 Tariff, par. 752	40%
France T. A. 6/15/36	*25%
Otherwise prepared or preserved n.s.p.f.	
1922 Tar. par. 747, 1930 Tar. par. 748	*35%
Raisins	
Not made from seedless grapes.	
1922 and 1930 Tariffs, par. 742 ("Raisins")	*2¢ per lb.
Made from seedless grapes.	
1922 and 1930 Tariffs, par. 742 ("Raisins")	2¢ per lb.
Turkey T. A. 5/5/39	*1.5¢ per lb.
Other dried grapes - Both Tariffs par. 742	
Tamarinds	
1922 Tariff par. 1679, 1930 Tariff par. 1779	Free
Colombia T. A. 5/20/36, Peru T. A. 7/29/42	*Free
Watermelons	
Not the product of Cuba. (General rate)	
1922 Tar. par. 749, 1930 Tar. par. 752 ("Fruits in their natural state n.s.p.f.")	35%
Mexico T. A. 1/30/43 ("Fruits in their natural state, n.s.p.f.-watermelons")	*20%
The product of Cuba.	
1922 Tar. par. 749, 1930 Tar. par. 752 (General rate less 20%)	28%
Cuba T. A. 1/5/42 ("Fruits in their natural state n.s.p.f.")	*14%

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U. S. TARIFF RATES ON FRUITS 1/ Cont'd.

*= Current rate

Fruits, n.s.p.f. in their natural state, or in brine, pickled, dried, evaporated, or otherwise prepared or preserved. 2/	
Not the product of Cuba. (General rate)	
1922 Tariff, par. 749, 1930 Tariff par. 752	* 35%
The product of Cuba.	
1922 Tariff, par. 749, 1930 Tariff, par. 752 (General rate less 20%)	28%
Cuba T. A. 1/5/42	* 14%
Mixtures of two or more fruits prepared or preserved. 2/	
1922 Tariff, par. 749, 1930 Tariff par. 752	* 35%
Candied, crystallized, or glace fruits, not specially provided for.	
1922 Tar. par. 749 ("Fruits prep. or pres. n.s.p.f. including fruits pres. or packed in sugar")	35%
1930 Tariff par. 752	3/ 40%
France T. A. 6/15/36	3/ * 25%
Fruit pastes and fruit pulps n.s.p.f.	
Not the product of Cuba, (General rate)	
1922 Tar. par. 749 ("Fruits prep. or pres. n.s.p.f.")	35%
1930 Tar. par. 752	* 35%
The product of Cuba.	
1922 Tar. par. 749 1930 Tar. par. 752 (General rate less 20%)	28%
Cuba T. A. 1/5/42	* 14%

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2/ "Provided, that all specific provisions of this title for fruits prepared or preserved shall include fruits preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices." - In 1922 Act only.

3/ "Provided, That a mixture of two or more kinds of candied, crystallized, or glace fruit shall bear the highest rate of duty applicable to any of the components". This provision is new in the 1930 Act.

U.S. TARIFF RATES ON VEGETABLES 1/

* = Current rate

Asparagus	
In its natural state, if entered for consumption in the period February 16 to November 15 inclusive in any year.	
1922 Tariff, par. 772 ("Veg. in natural state n.s.p.f.")	25%
1930 Tariff, par. 774 ("Veg. in natural state n.s.p.f.")	* 50%
Nov. 16 in any year to following Feb. 15 inclusive.	
1922 Tariff, par. 772 ("Veg. in natural state n.s.p.f.")	25%
1930 Tariff, par. 774 ("Veg. in natural state n.s.p.f.")	50%
Argentina T. A. 11/15/41 ("asparagus")	* 25%
Canned or otherwise prepared or preserved.	
1922 Tar. par. 773, 1930 Tar. par. 775 ("Veg. prepared or preserved in any other way and n.s.p.f.")	* 35%
Beans n.s.p.f. 2/	
Green or unripe.	
1922 Tariff par. 763	0.5¢ per lb.
1930 Tariff par. 765	3.5¢ per lb.
Mexico T. A. 1/30/43 ("Beans n.s.p.f. green or unripe other than lima")	* 2.0¢ per lb.
Dried	
1922 Tariff, par. 763	1.75¢ per lb.
1930 Tariff, par. 765	* 3.0¢ per lb.
In brine, canned, prepared or preserved in any manner.	
1922 Tariff par. 763	2¢ per lb.
1930 Tariff par. 765 ("On entire contents of the container")	* 3¢ per lb.
Beets	
Sugar beets (Listed under "Products related to sugar")	
Other beets.	
1922 Tariff par. 764, 1930 Tariff par. 766	17%
Canada T. A. 1/1/39	* 10%
Blackeye cowpeas 3/	
Green or unripe.	
1922 Tariff, par. 1657 ("Cowpeas")	Free
1930 Tariff, par. 765	* 3.5¢ per lb.
Dried	
1922 Tariff, par. 1657 ("Cowpeas")	Free
T. D. 41186, 12/18/25 (Held to be "Beans n.s.p.f. dried" under par. 763 of 1922 Tariff)	1.75¢ per lb.
1930 Tariff par. 765	3¢ per lb.
Mexico T. A. 1/30/43	* 1.5¢ per lb.

(Blackeye cowpeas continued on next page)

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2/ Lima beans green or unripe and blackeye cowpeas listed below.

3/ Other cowpeas listed under "Grass and other forage crop seeds".

U.S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Blackeye cowpeas - Cont'd.	
In brine.	
1922 Tariff par. 1657.("Cowpeas")	Free
1930 Tariff par. 765	3¢ per lb.
Mexico T. A. 1/30/43	* 1.5¢ per lb.
Prepared or preserved in any manner.	
1922 Tariff par. 1657 ("Cowpeas")	Free
1930 Tariff par. 765 ("On entire contents of container")	* 3¢ per lb.
Cabbage in its natural state.	
1922 Tariff, par. 772 ("Veg. in their nat. state, n.s.p.f.")	25%
1930 Tariff, par. 774	2¢ per lb.
Netherlands T. A. 2/1/36	* 1.5¢ per lb.
Carrots in their natural state.	
1922 Tariff, par. 772 ("Veg. in their nat. state, n.s.p.f.")	25%
1930 Tariff, par. 774 ("Veg. in their nat. state n.s.p.f.")	50%
Canada T. A. 1/1/39	* 25%
Cauliflower in its natural state. (Same rates as for carrots)	
Celery in its natural state when entered for	
consumption in the period:-	
August 1 in any year to following April 14 inclusive	
1922 Tar. par. 772 ("Veg. in natural state n.s.p.f.")	25%
1930 Tariff, par.774	* 2¢ per lb.
April 15 to July 31 inclusive in any year.	
1922 Tar. par. 772 ("Veg. in natural state n.s.p.f.")	25%
1930 Tariff, par. 774	2¢ per lb.
United Kingdom T. A. 1/1/39	* 1¢ per lb.
Chickpeas or garbanzos	
Green or ripe.	
1922 Tariff, par. 1657	Free
1930 Tariff, par. 769	* 2¢ per lb.
Dried.	
1922 Tariff, par. 1657	Free
1930 Tariff, par. 769	1.75¢ per lb
Mexico T. A. 1/30/43	* 1¢ per lb.
Split	
1922 Tariff, par. 1657	Free
1930 Tariff, par. 769	* 2.5¢ per lb.
Prepared or preserved in any manner.	
1922 Tariff, par. 773 ("Veg. prep. or pres. and n.s.p.f.")	35%
1930 Tariff, par. 769	* 2¢ per lb.
Cowpeas (Other than blackeye cowpeas)	
(Listed under "Grass and other forage crop seeds")	

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U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Cucumbers in natural state.	
Not the product of Cuba (General rate): when entered for consumption in the period:-	
March 1 to November 30 inclusive in any year.	
1922 Tar. par. 772 ("Veg. in natural state")	25%
1930 Tar. par. 774 ("Cucumbers in natural state")	3¢ per lb.
Mexico T. A. 1/30/43	* 3¢ per lb.
December 1 in any year to the last day of the following February inclusive.	
Mexico T. A. 1/30/43	2/* 2.4¢ per lb.
The product of Cuba; (when imported and) 3/ entered for consumption in the period:-	
March 1 to November 30 inclusive in any year.	
1922 Tariff par. 772 (General rate less 20%)	20%
1930 Tariff par. 774 (General rate less 20%)	2.4
Mexico T. A. 1/30/43 (General rate less 20%)	* 2.4
December 1 in any year to the last day of the following February inclusive.	
Cuba T. A. 9/3/34 4/	2/* 1.2¢ per lb.
Eggplant in natural state.	
Not the product of Cuba (General rate); when entered for consumption in the period:-	
April 1 to November 30 inclusive in any year.	
1922 Tar. par. 772 ("Veg. in natural state")	25%
1930 Tar. par. 774 ("Eggplant in natural state")	3¢ per lb.
Sec. 336, 1930 Tar. 1/1/32 (Flexible provision)	1.5¢ per lb.
Mexico T. A. 1/30/43	* 1.5¢ per lb.
December 1 in any year to the following Mar 31, inclusive	
Mexico T. A. 1/30/43	2/*1.2¢ per lb.

(Eggplant continued on next page)

1/ T. A. = Trade Agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated.

2/ Earlier rates are the same as those given above for this vegetable when entered in the other period in any year.

3/ The words in brackets were deleted by Cuba T.A. 1/5/42 Article II Sec. 4.

4/ The Cuban T. A. of 9/3/34 grants Cuban cucumbers entered in this period of any year a reduction in the United States duty of at least 50% of the corresponding general rate during the life of the agreement.

U.S TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Eggplant- Cont'd.	
The product of Cuba (when imported and) 2/ entered for consumption in the period from:-	
April 1 to November 30 inclusive in any year.	
1922 Tariff par. 772 (General rate less 20%)	20%
1930 Tariff par. 774 (General rate less 20%)	2.4¢ per lb.
Sec. 336 1930 Tar. 1/1/32 (General rate less 20%)	1.2¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 1.2¢ per lb.
December 1 in any year to the following Mar. 31 inclusive	
Cuba T.A.9/3/34 3/	4/ * 0.6¢ per lb.
Endives in their natural state	
1922 Tariff par. 772 ("Vegetables in their natural state")	25%
1930 Tariff par. 774 ("Vegetables In their natural state")	50%
Belgium T. A. 5/1/35 ("par. 774-Endives in natural state")	35%
T.D. 48447 (2), 6/10/36, held endives to be chicory, crude, dutiable under 1930 Tar. par. 776. as modified by the Belgian T. A. of 5/1/35. 5/	* 1.5¢ per lb.
Garlic	
1922 Tariff, par. 768	2¢ per lb.
1930 Tariff, par. 770	1.5¢ per lb.
Mexico T. A. 1/30/43	0.75¢ per lb.
Horseradish, crude	
1922 Tariff, par. 1622 ("Veg. substances, crude or manufactured n.s.p.f.")	Free
1930 Tariff, par. 774	* 3¢ per lb.
Horseradish, prepared or preserved in any manner	
1922 Tariff par. 773 ("Veg. prep. or pres. n.s.p.f.")	35%
1930 Tariff, par. 775	* 35%
Lentils	
1922 Tariff par. 765, 1930 Tariff par. 767	* 0.5¢ per lb.
Lettuce, in natural state	
1922 Tariff, par. 772 ("Veg. in natural state".)	25%
1930 Tariff, par. 774	* 2¢ per lb.

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2/ The words in parenthesis were deleted by Cuba T. A. 1/5/42 Art. II Sec. 4.

3/ The Cuban T. A. of 9/3/34 grants Cuban eggplant entered in this period of any year a reduction in the United States duty of at least 50% of the corresponding general rate during the life of the agreement.

4/ Earlier rates are the same as those given above for this vegetable when entered in the other period in any year.

5/ Earlier tariff rates on chicory are listed under "Miscellaneous Agricultural Products."

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Lima beans green or unripe 2/	
Not the product of Cuba (General rate); when entered for consumption in the period:-	
June 1 to November 30 inclusive in any year.	
1922 Tar. par. 763 ("Beans green or unripe")	0.5¢ per lb.
1930 Tar. par. 765 ("Beans green or unripe")	3.5¢ per lb.
Mexico T. A. 1/30/43	* 3.5¢ per lb.
Dec. 1 in any year to the following May 31 inclusive.	
Mexico T. A. 1/30/43	3/ * 2-1/3¢ per lb.
The product of Cuba; (in natural state when imported and) 4/ entered for consumption in the period:-	
June 1 - November 30 inclusive in any year.	
1922 Tar. par. 763 (General rate less 20%)	0.4¢ per lb.
1930 Tar. par. 765 (General rate less 20%)	2.8¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 2.8¢ per lb.
Dec. 1 in any year to the following May 31 inclusive.	
Cuba T. A. 9/3/34 5/	3/ 1.4¢ per lb.
Cuba T. A. 1/5/42 5/	* 1.4¢ per lb.
Lupines	
1922 Tariff, par. 765, 1930 Tariff, par. 767	* 0.5¢ per lb.
Mushrooms.	
Fresh or dried.	
1922 Tariff, par. 766	45%
1930 Tariff, par. 768	* 10¢ lb. + 45%
Otherwise prepared or preserved (including canned)	
1922 Tariff, par. 766	45%
1930 Tariff, par. 768	10¢ lb. on drained wt. + 45%
France T. A. 6/15/36	* 6/ 8¢ lb. on drained wt. + 25%

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2/ Lima beans in other forms are dutiable as "Beans n.s.p.f." listed above.

3/ Earlier rates are the same as those given above for this vegetable when entered in the other period in any year.

4/ The words in parenthesis were deleted by the Cuban T. A. of 1/5/42 Art. II Sec. 4.

5/ This Cuban T. A. grants Cuban lima beans entered in this period in any year a reduction in United States duty of at least 40% of the corresponding general rate during the life of the agreement.

6/ Mushroom flour held dutiable under par. 775, 1930 Tariff as "Veg. reduced to flour" at 35% by C. D. 954, 10/11/43.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Okra	
Not the product of Cuba (General rate)	
1922 Tar. par. 772 ("Veg. in nat. state n.s.p.f.)	25%
1930 Tar. par. 774 ("Veg. in nat. state n.s.p.f.)	* 50%
The product of Cuba in natural state; (whne imported and) 2/ entered for consumption in the period:-	
June 1- November 30 inclusive in any year.	
1922 Tar. par. 772 (General rate less 20%)	20%
1930 Tar. par. 774 (General rate less 20%)	* 40%
Dec. 1 of any year to the following May 31 inclusive.	
Cuba T. A. 9/3/34 3/ ("par. 774-Okra in natural state")	4/ * 20%
Onions	
1922 Tariff par. 768	1¢ per lb.
Sec. 315, 1922 Tariff 1/21/29 (Flexible provision)	1.5¢ per lb.
1930 Tariff par. 770	* 2.5¢ per lb.
Onions pickled or packed in brine	
1922 Tar. par. 773 ("Veg.--pickled or packed in brine")	35%
1930 Tar. par. 775 ("Veg.--pickled or packed in brine")	35%
Netherlands T. A. 2/1/36 ("par. 775-Onions pickled" etc.)	* 25%
Peas (Blackeye cowpeas and chickpeas listed above)	
Green or unripe; when imported and entered for consumption in the period:-	
Oct. 1 of any year to the following June 30 inclusive.	
1922 Tariff par. 767 ("Peas green")	1¢ per lb.
1930 Tariff par. 769 ("Peas green or untipe")	3¢ per lb.
Sec. 336, 1930 Tar. 1/1/32 (Flexible provision)	3.9¢ per lb.
Mexico T. A. 1/30/43	* 2¢ per lb.
July 1-September 30 inclusive in any year.	
Canada T. A. 1/1/36	4/ 2¢ per lb.
Canada T. A. 1/1/39	2¢ per lb.
Mexico T. A. 1/30/43	* 2¢ per lb.
Dried.	
1922 Tariff, par. 767	1¢ per lb.
1930 Tariff, par. 769	* 1.75¢ per lb.

(Peas continued on next page)

1/ T. A. = Trade Agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ The words in parenthesis were deleted by Art. II Sec. 4 of Cuba T. A. 1/5/42.

3/ This Cuban T. A. grants Cuban okra entered in this period of any year a reduction in United States duty of at least 50% of the corresponding general rate during the life of the agreement.

4/ Earlier rates are the same as those given above for this vegetable when entered in the other period in any year.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Peas - Cont'd.	
Split	
1922 Tariff par. 767	1.25¢ per lb.
1930 Tariff par. 769	2.50¢ per lb.
Netherlands T. A. 2/1/36	1.25¢ per lb.
Prepared or preserved in any manner:-	
Valued at under 10¢ per pound.	
1922 Tariff, par. 767 ("Peas prep. or pres. in any manner")	2¢ per lb.
1930 Tariff, par. 769 ("Peas prep. or pres. in any manner, on entire contents of container")	* 2¢ per lb.
Valued at 10 cents or more per pound.	
Belgium T. A. 5/1/35 ("on entire contents of container")	2/* 1.5¢ per lb.
Peppers in natural state	
Not the product of Cuba (General rate).	
1922 Tar. par. 772 ("Veg. in nat. state n.s.p.f.")	25%
1930 Tar. par. 774	3¢ per lb.
Sec. 336, 1930 Tariff, 1/1/32 (Flexible provision)	2.5¢ per lb.
Mexico T. A. 1/30/43	* 1.5¢ per lb.
The product of Cuba: (when imported and) 3/ entered for consumption in the period:-	
May 1 to December 31 inclusive in any year.	
1922 Tar. par. 772 (General rate less 20%)	20%
1930 Tar. par. 774 (General rate less 20%)	2.4¢ per lb.
Sec. 336, 1930 Tar. 1/1/32 (General rate less 20%)	2.0¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 1.2¢ per lb.
January 1 to April 30 inclusive in any year.	
Cuba T. A. 9/3/34	4/ 1.5¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 1.2¢ per lb.
Pimentos, packed in brine or in oil, or prepared or preserved in any manner.	
1922 Tariff, par. 779, 1930 Tariff par. 775	* 6¢ per lb.

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2/ Earlier rates are the same as those given above for this vegetable if valued at under 10¢ per pound.

3/ The words in parenthesis were deleted by Art. II Sec. 4 of Cuba T. A. 1/5/42.

4/ Earlier rates are the same as those given above for this vegetable when entered in the other period in any year.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Potatoes	
Other than certified seed potatoes:-	
Not the product of Cuba (General rate); when entered for consumption in the period:-	
March 1 to November 30, inclusive, in any year.	
1922 Tar. par. 769 ("White or Irish potatoes")	50¢ per 100 lbs.
1930 Tar. par. 771 ("White or Irish potatoes")	75¢ per 100 lbs.
Canada T. A. 1/1/39 ("Potatoes other than seed")	2/ *37.5¢ per 100 lbs.
December 1 in any year to the last day of the following February, inclusive.	
Canada T. A. 1/1/39 ("Potatoes other than seed")	2/ 60¢ per 100 lbs.
The product of Cuba; (when imported and) 4/ entered for consumption in the period:-	
March 1 to November 30, inclusive in any year.	
1922 Tar. par. 769 (General rate less 20%)	40¢ per 100 lbs.
1930 Tar. par. 771 (General rate less 20%)	60¢ per 100 lbs.
Canada T. A. 1/1/39 (General rate less 20%)	*30¢ per 100 lbs.
December 1 in any year to the last day of the following February inclusive.	
Cuba T. A. 9/3/34 ("White or Irish potatoes") 5/	3/ 30¢ per 100 lbs.
Cuba T. A. 12/23/39("Potatoes other than seed") 5/	*30¢ per 100 lbs.

(Potatoes continued on next page)

1/ T. A. = Trade Agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated.
2/ Combined imports during both periods in any year beginning Sept. 15 at the rates shown are limited to 1,000,000 bu. of 60 lbs. each. This quota may be increased in any year by the amount that United States production of potatoes (including seed potatoes) falls below 350,000,000 bushels. Imports of Cuban potatoes are not counted against the quota. Imports in excess of quota are dutiable at 75¢ per 100 lbs. which rate is bound against increase during the life of the agreement.
3/ Earlier rates are the same as those given above for these potatoes when entered in the other period in any year.
4/ The words in parenthesis were deleted by Art. II Sec. 4 of Cuba T. A. 1/5/42.
5/ Cuba T. A. 9/3/34 granted all Cuban potatoes entered in this period in any year the following reduction and Cuba T. A. 12/23/39 granted the reduction only to Cuban potatoes other than seed. The reduction in the United States duty which was granted the Cuban product was at least 30% of the general rate for the same period in any year during the life of the agreement.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Potatoes, Cont'd.		
Certified seed potatoes.		
Not the product of Cuba (General rate); when entered for consumption in the period:-		
March 1 to November 30, inclusive in any year.		
1922 Tar. par. 769 ("White or Irish potatoes")		50¢ per 100 lbs.
1930 Tar. par. 771 ("White or Irish potatoes")		75¢ per 100 lbs.
Canada T. A. 1/1/36	2/	45¢ per 100 lbs.
Canada T. A. 1/1/39	3/	* 37.5¢ per 100 lbs.
December 1 in any year to the last day of the following February inclusive.		
1922 Tar. par. 769 ("White or Irish potatoes")		50¢ per 100 lbs.
1930 Tar. par. 771 ("White or Irish potatoes")		75¢ per 100 lbs.
Canada T. A. 1/1/36	2/	60¢ per 100 lbs.
Canada T. A. 1/1/39	3/	60¢ per 100 lbs.
Provisional rate in Canada T. A. 1/1/39 made effective by Cuba T. A. 12/23/39 4/	3/	* 37.5¢ per 100 lbs.
The product of Cuba		5/

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2/ Under the Canadian T. A. of 1/1/36, combined imports during both periods in any year beginning December 1 at the rates shown might not exceed 750,000 bu. of 60 lbs. each. Imports in excess of this quota were dutiable at 75¢ per 100 lbs.

3/ Under the Canadian T. A. of 1/1/39 combined imports during both periods in any year beginning September 15 at the rates shown may not exceed 1,500,000 bu. of 60 lbs. each. The rate of duty on imports in excess of this quota is bound against increase at 75¢ per 100 lbs. during the life of this agreement.

4/ The Cuban T. A. of 12/23/39 by terminating the application to seed potatoes of the 50% minimum preferential reduction mentioned in footnote 5 preceding page thereby brought into operation a provision of the Canadian T. A. of 1/1/39 to the effect that "if and when the U. S. is no longer obligated to accord Cuban seed potatoes a preferential reduction of more than 20% the general rate of duty on seed potatoes shall be 37.5¢ per 100 lbs. during the entire year."

5/ Certified seed potatoes are not ordinarily imported from Cuba. Rates on certified seed potatoes from Cuba may, except for the following period, be found by deducting 20% from the above general rates. From 9/3/34 to 12/23/39 the rate on Cuban certified seed potatoes entered for consumption during the period December 1 in any year to the last day of the following February inclusive was reduced to 30¢ per 100 pounds by the Cuban T. A. of 9/3/34.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Potatoes-Cont'd.	
Dried, dehydrated, or desicated	
1922 Tariff par. 769, 1930 Tariff, par. 771	* 2.75¢ per lb.
Potato flour - Listed under "Miscellaneous."	
Radishes	
1922 Tar. par. 772 ("Vegetables in natural state")	25%
1930 Tar. par. 774 ("Vegetables in natural state")	50%
Canada T. A. 1/1/39 ("par. 774 - Radishes")	* 25%
Rutabagas (See Turnips)	
Soybeans	
Natural state (See "Oilbearing seeds, nuts and mat."	
Prepared or preserved in any manner	
1922 Tariff par. 773, 1930 Tariff par. 775	* 35%
Squash in natural state	
Not the product of Cuba (General rate).	
1922 Tar. par. 772 ("Vegetables in natural state")	25%
1930 Tar. par. 774	2¢ per lb.
Mexico, T. A. 1/30/43	* 1.5¢ per lb.
The product of Cuba (when imported and) 2/	
entered for consumption in the period:-	
June 1 in any year to the following	
November 30 inclusive.	
1922 Tar. par. 772 (General rate less 20%)	20%
1930 Tar. par. 774 (General rate less 20%)	1.6¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 1.2¢ per lb.
December 1 in any year to the following	
May 31 inclusive.	
Cuba T. A. 9/3/34	3/ 1.2¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	* 1.2¢ per lb.
Sweet potatoes (See "Vegetables in natural state")	

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2/ The words in parenthesis were deleted by Art. II Sec. 4 of Cuba T. A. 1/5/42.

3/ Earlier rates are the same as those given above for Cuban squash entered in the other period in any year.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Tomatoes	
In natural state.	
Not the product of Cuba. (General rate)	
1922 Tariff par. 770	0.5¢ per lb.
1930 Tariff par. 772	3¢ per lb.
Mexico T. A. 1/30/43	2/ * 1.5¢ per lb.
The product of Cuba (when imported and) 3/	
entered for consumption in the period:-	
March 1 to November 30 inclusive in any year.	
1922 Tar. par. 770 (General rate less 20%)	0.4¢ per lb.
1930 Tar. par. 772 (General rate less 20%)	2.4¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	2/ * 1.2¢ per lb.
December 1 in any year to the last day	
of the following February inclusive.	
Cuba T. A. 9/3/34	4/ 1.8¢ per lb.
Mexico T. A. 1/30/43 (General rate less 20%)	2/ * 1.2¢ per lb.
Prepared or preserved in any manner. 5/	
1922 Tar. par. 770 ("Other than tomato paste")	15%
1930 Tar. par. 772	50%
Argentina T. A. 11/15/41	6/ * 25%
Tomato paste - (Listed under "Miscellaneous")	

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2/ The Mexican T. A. provides that effective 30 days after the President of the U. S., after termination of the national emergency proclaimed on May 27, 1941, shall have proclaimed that the abnormal situation in respect of tomatoes has terminated, the general rate of duty on tomatoes in their natural state shall be 2-1/4¢ per lb. The post-emergency rate on Cuban tomatoes would then be 1.8¢ per lb.

3/ The words in parenthesis were deleted by Art. II Sec. 4 of Cuba T. A. 1/5/42.

4/ Earlier rates are the same as those given above for this vegetable from Cuba entered in the other period in any year.

5/ Tomato juice was held dutiable at 15¢ per gal. under par. 808, 1930 Tariff. (T. D. 46515, 7/8/33). Reduced to 10¢ per gal. by United Kingdom T. A. 1/1/39.

6/ The rate is bound against increase during the life of the agreement subject to the reservation by the U. S. of the right to withdraw or modify the concession upon giving 6 months notice following termination of war between the United Kingdom and Germany.

U. S. TARIFF RATES ON VEGETABLES 1/ Cont'd.

* = Current rate

Truffles, fresh, dried, or otherwise prep, or pres.	
1922 Tariff par. 766	25%
1930 Tariff par. 1788	* Free
Turnips and rutabagas	
1922 Tariff par. 771 ("Turnips")	12¢ per 100 lbs.
1930 Tariff par. 773	25¢ per 100 lbs.
Canada T. A. 1/1/36	12½¢ per 100 lbs.
Canada T. A. 1/1/39	* 12½¢ per 100 lbs.
Vegetables in their natural state not specially provided for. 2/	
1922 Tariff par. 772	25%
1930 Tariff par. 774	* 50%
Vegetables, if cut, sliced, or otherwise reduced in size, or if reduced to flour, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared or preserved in any other way and not specially provided for.	
1922 Tariff par. 773	35%
1930 Tariff par. 775 ("including horseradish")	* 35%
Yams - See "Vegetables in their natural state n.s.p.f."	

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2/ Among others includes sweet potatoes and yams.

U. S. TARIFF RATES ON NUTS 1/

* = Current rate

Almonds	
Not shelled.	
1922 Tariff par. 754	4.75¢ per lb.
1930 Tariff par. 756	*5.5¢ per lb.
Shelled.	
1922 Tariff par. 754	14¢ per lb.
1930 Tariff par. 756	*16.5¢ per lb.
Blanched, roasted, or otherwise prepared or preserved.	
1922 Tar. par. 759 ("Edible nuts otherwise prep. or pres. n.s.p.f.")	35%
1930 Tariff par. 756	*18.5¢ per lb.
Paste	
1922 Tariff par. 754	14¢ per lb.
1930 Tariff par. 756	*18.5¢ per lb.
Brazil or cream nuts	
Not shelled	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 757	1.5¢ per lb.
Brazil T. A. 1/1/36	*0.75¢ per lb.
Shelled	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 757	4.5¢ per lb.
Brazil T. A. 1/1/36	*2.25¢ per lb.
Cashew nuts, shelled or unshelled	
1922 Tariff par. 759 ("Edible nuts, shelled or unshelled n.s.p.f.")	1¢ per lb.
1930 Tariff par. 761	*2¢ per lb.
Chestnuts (including marrons)	
Not further advanced than crude, dried, or baked.	
1922 Tariff par. 1546, 1930 Tariff par. 1646	* Free
Candied, crystallized, or glace, or prepared or preserved in any manner.	
1922 Tariff par. 1546	Free
1930 Tariff par. 756	25¢ per lb.
France T. A. 6/15/36	*12.5¢ per lb

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U. S. TARIFF RATES ON NUTS 1/.- Cont'd.

* = Current rate

Coconuts 2/ 3/	
1922 Tar. par. 756, 1930 Tar. par. 758	0.5¢ each
United Kingdom, T. A. 1/1/39	0.25¢ each
Public Law 504, 78th Cong. 12/21/44 (T.D. 51173)	*4/
Coconut meat, shredded and dried or similarly prepared 2/	
1922 Tar. par. 756, 1930 Tar. par. 758	3.5¢ per lb.
Public Law 504. 78th Cong. 12/21/44 (T.D. 51173)	*4/
Filberts	
Not shelled	
1922 Tariff, par. 755	2.5¢ per lb.
1930 Tariff, par. 757	* 5¢ per lb.
Shelled	
1922 Tariff, par. 755	5¢ per lb.
1930 Tariff, par. 757	10¢ per lb.
Turkey, T. A. 5/5/39	* 8¢ per lb.
Mandalonas or almond substitute 2/ 5/	
1922 Tariff par. 759 ("Edible nuts otherwise prep. or pres.")	35%
1930 Tariff par. 756	* 18.5¢ per lb.

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2/ Free of duty if a product of the Philippines. But under Pub. 300, 76th Cong. exports from the Philippines to the U.S. were subject to a progressive Philippine export tax. In the calendar year 1941 this tax was 5% of the full U. S. duty. Publi. 367, 77th Cong. (T.D. 50551) suspended this tax during 1943, and increased at 5% of the duty per year to 15% in 1945. It was repealed effective 5/1/46 by the Philippine Trade Act.

3/ For the tariff status of coconuts produced in Cuba see page 4.

4/ Public Law 504 provided that no duty on coconuts or on coconut meat shall be payable during the period beginning December 21, 1944 and ending with the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.

5/ Mandalonas consist of peanuts, shelled, blanched, sliced and treated with almond oil.

U. S. TARIFF RATES ON NUTS 1/ - Cont'd.

* = Current rate

Peanuts 2/	
Not shelled.	
1922 Tariff par. 757	3¢ per lb.
Sec. 315, 1922 Tariff 2/18/29 (Flexible provision)	4.25¢ per lb.
1930 Tariff par. 759	*4.25¢ per lb.
Shelled	
1922 Tariff par. 757	4¢ per lb.
Sec. 315, 1922 Tariff 2/18/29 (Flexible provision)	6¢ per lb.
1930 Tariff par. 759	* 7¢ per lb.
Blanched salted, prepared or preserved n.s.p.f.	
1922 Tar. par. 759 ("Edible nuts otherwise prep. or pres.")	35%
1930 Tariff par. 759	* 7¢ per lb.
Peanut butter	
1922 Tar. par. 759 ("Nut and kernel paste n.s.p.f")	25%
1930 Tariff par. 759	* 7¢ per lb.
Pecans	
Not shelled.	
1922 Tariff par. 758	3¢ per lb.
1930 Tariff par. 760	* 5¢ per lb.
Shelled.	
1922 Tariff par. 758	6¢ per lb.
1930 Tariff par. 760	* 10¢ per lb.
Pignolia or pine nuts.	
Not shelled	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 761 ("Edible nuts, n.s.p.f.")	* 2.5¢ per lb.
Shelled.	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 761 ("Edible nuts, n.s.p.f.")	* 5¢ per lb.

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2/ Free of duty, if the product of the Philippines.

But under Public 300, 76th Congress exports from the Philippines to the U. S. were subject to a progressive Philippine export tax. In the calendar year 1941 this tax was 5 % of the full U. S. duty. Public 367, 77th Cong. (T. D. 50551) suspended this tax during 1942, reinstated it during 1943, and increased it 5 % of the duty per year to 15 % in 1945. It was repealed effective 5/1/46 by the Philippine Trade Act.

U. S. TARIFF RATES ON NUTS 1/ - Cont'd.

* = Current rate

Pistache nuts	
Not shelled.	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 761 ("Edible nuts, n.s.p.f.")	2.5¢ per lb.
Turkey T. A. 5/5/39	1.25¢ per lb.
Iran T. A. 6/28/44	* 1.25¢ per lb.
Shelled.	
1922 Tariff par. 755	1¢ per lb.
1930 Tariff par. 761 ("Edible nuts, n.s.p.f.")	5¢ per lb.
Turkey T. A. 5/5/39	2.5¢ per lb.
Iran T. A. 6/28/44	* 2.5¢ per lb.
Walnuts of all kinds	
Not shelled.	
1922 Tariff par. 758	4¢ per lb.
1930 Tariff par. 760	* 5¢ per lb.
Shelled.	
1922 Tariff par. 758	12¢ per lb.
1930 Tariff par. 760	* 15¢ per lb.
Blanched, roasted, prepared or preserved	
1922 Tar. par. 759 ("Ed. nuts, prep. or pres. n.s.p.f.")	35%
1930 Tariff par. 760	* 15¢ per lb.
Paste	
1922 Tar. par. 759 ("Nut and kernel paste n.s.p.f.")	25%
1930 Tariff par. 760	* 15¢ per lb.
Edible nuts n.s.p.f.	
Not shelled.	
1922 Tariff, par. 759	1¢ per lb.
1930 Tariff par. 761	* 2.5¢ per lb.
Shelled	
1922 Tariff par. 759	1¢ per lb.
1930 Tariff par. 761	* 5¢ per lb.
Pickled or otherwise prepared or preserved n.s.p.f.	
1922 Tar. par. 759, 1930 Tar. par. 761	* 35%
Mixed nuts	2/
Nut and kernel paste n.s.p.f.	
1922 Tariff par. 759, 1930 Tariff par. 761	* 25%

1/ T. A. = Trade agreement; % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all Trade agreements are bound against withdrawals or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown. Both Tariff Acts, provide that no allowance shall be made for dirt or other impurities in nuts shelled or unshelled.

2/ Mixed nuts were not specially provided for in the 1922 Tariff Act. Paragraph 761 of the 1930 Tariff provided that "a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components."

U. S. TARIFF RATES ON GRASS AND OTHER FORAGE CROP SEEDS 1/

* = Current rate

Alfalfa seed.	
1922 Tariff par. 761	4¢ per lb.
1930 Tariff par. 763	8¢ per lb.
Canada T. A. 1/1/36, Canada T.A.1/1/39, Argentina T. A.11/15/41	* 4¢ per lb.
Bent grass (genus agrostis) seed	
1922 Tar. par. 761 ("All other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	40¢ per lb.
Canada T. A. 1/1/39.	* 20¢ per lb.
Bluegrass seed.	
1922 Tar. par. 761 ("All other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	5¢ per lb.
Canada T. A. 1/1/36 Canada T. A. 1/1/39	* 2.5¢ per lb.
Bromegrass seed.	
1922 Tar. par. 761. 1930 Tar. par. 763 ("all other grass seeds")	2¢ per lb.
Canada T. A. 1/1/39 ("par. 763- Bromegrass seed")	* 1¢ per lb.
Clover, Alsike, seed.	
1922 Tariff par. 761	4¢ per lb.
1930 Tariff par. 763	8¢ per lb.
Canada T.A. 1/1/36, Canada T. A. 1/1/39	* 4¢ per lb.
Clover Crimson seed	
1922 Tariff par. 761	1¢ per lb.
1930 Tariff par. 763	* 2¢ per lb.
Clover, Ladino, seed.	
1922 Tar. par. 761 ("Clover seed, n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	* 6¢ per lb.
Clover, Red, seed.	
1922 Tariff par. 761	4¢ per lb.
1930 Tariff par. 763	8¢ per lb.
France T. A. 6/15/36	5¢ per lb.
Canada T. A. 1/1/39	* 4¢ per lb.
Clover, Sweet, seed.	
1922 Tariff par. 761 ("Clover seed n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	4¢ per lb.
Canada T. A. 1/1/36, Canada T. A. 1/1/39	* 2¢ per lb.
Clover, White, seed.	
1922 Tariff par. 761	3¢ per lb.
1930 Tariff par. 763	* 6¢ per lb.
Clover seed, n.s.p.f.	
1922 Tariff par. 761	2¢ per lb.
1930 Tariff par. 763	3¢ per lb.
United Kingdom T. A. 1/1/39	* 2¢ per lb.

1/ T. A. = Trade Agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown. Both Tariff Acts provide that no allowance shall be made for dirt or other impurities of any kind. Paragraph 731 Tariff Act of 1930 provides: "That when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate".

U. S. TARIFF RATES ON GRASS AND OTHER FORAGE CROP SEEDS 1/ Cont'd.

* = Current rate

Cowpeas, n.s.p.f. 2/	
1922 Tariff par. 1657 ("Cowpeas")	Free
1930 Tariff par. 1757	* Free
Millet seed.	
1922 Tariff par. 761, 1930 Tariff par. 763	* 1¢ per lb.
Orchard grass seed.	
1922 Tar. par. 761 ("All other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	* 5¢ per lb.
Ryegrass seed.	
1922 Tar. par. 761 ("All other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	3¢ per lb.
United Kingdom T. A. 1/1/39	* 1.5¢ per lb.
Tall oat seed.	
1922 Tariff par. 761 ("all other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	* 5¢ per lb.
Timothy seed	
1922 Tar. par. 761, 1930 Tariff par. 763	2¢ per lb.
Canada T. A. 1/1/36, Canada T. A. 1/1/39	* 1¢ per lb.
Vetch, hairy, seed.	
1922 Tariff par. 761	2¢ per lb.
1930 Tariff par. 763	* 3¢ per lb.
Vetch, spring, seed.	
1922 Tar. par. 761 ("Spring vetch seed")	1¢ per lb.
1930 Tar. par. 763 ("Other vetch seed")	* 1.5¢ per lb.
Vetch, other, seed	
1922 Tariff par. 761 ("All other grass seeds n.s.p.f.")	2¢ per lb.
1930 Tariff par. 763	* 1.5¢ per lb.
Wheat grass seed.	
1922 Tar. par. 761, 1930 Tar. par. 763 ("All other [illegible] grass seeds")	2¢ per lb.
Canada T. A. 1/1/39 ("par. 763 - Wheat grass seed")	* 1¢ per lb.
All other grass and forage crop seeds n.s.p.f.	
1922 Tariff par. 761 ("All other grass seeds n.s.p.f.")	* 2¢ per lb.
1930 Tariff par. 763	* 2¢ per lb.

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2/ Cowpeas other than blackeye beans. Blackeye beans are listed under vegetables

U. S. TARIFF RATES ON GARDEN AND FIELD SEEDS 1/

* = Current rate

Beet (except sugar beet) seed	
1922 Tariff par. 762, 1930 Tariff par. 764	4¢ per lb.
Netherlands T. A. 2/1/36	*3¢ per lb.
Cabbage seed	
1922 Tariff par. 762	10¢ per lb.
1930 Tariff par. 764	12¢ per lb.
Netherlands T. A. 2/1/36	*6¢ per lb.
Canary seed	
1922 Tariff par. 762, 1930 Tariff par. 764	1¢ per lb.
Turkey T. A. 5/5/39	0.75¢ per lb.
Argentina T. A. 11/15/41	*0.5¢ per lb.
Carrot seed	
1922 Tariff par. 762, 1930 Tariff par. 764	4¢ per lb.
Netherlands T. A. 2/1/36	*3¢ per lb.
Cauliflower seed 2/	
1922 Tariff par. 762, 1930 Tariff par. 764	*25¢ per lb.
Celery seed	
1922 Tariff par. 762, 1930 Tariff par. 764	2¢ per lb.
France T. A. 6/15/36	*2¢ per lb.
Kale seed	
1922 Tariff par. 762, 1930 Tariff par. 764	6¢ per lb.
Netherlands T. A. 2/1/36	*3¢ per lb.
Kohlrabi seed	
1922 Tariff par. 762, 1930 Tariff par. 764	*8¢ per lb.
Mangelwurzel seed 2/	
1922 Tariff par. 762, 1930 Tariff par. 764	4¢ per lb.
Netherlands T. A. 2/1/36	*2¢ per lb.
Mushroom spawn	
1922 Tariff par. 762, 1930 Tariff par. 764	*1¢ per lb.
Mustard seeds (whole) 2/	
1922 Tariff par. 779	1¢ per lb.
1930 Tariff par. 781	2¢ per lb.
United Kingdom 1/1/39	*1.75¢ per lb.

1/ Certain other seeds are listed under "Grass and other Forage Crop Seeds" and under "Vegetables". Both Tariff Acts Provided that "the provisions for seeds in this schedule (Paragraph 762 Act of 1922 and 764 Act of 1930) shall include such seeds whether used for planting or for other purposes." The 1930 Tariff (par.731) also provides that "when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate" and (par. 763) that "no allowance shall be made for dirt or other impurities in seed of any kind."

T. A. = Trade agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ On U. S. free list of 1897. See page 4 for the tariff status of this article if produced in Cuba.

U. S. TARIFF RATES ON GARDEN AND FIELD SEEDS 1/

* = Current rate

Onion seed	
1922 Tariff par. 762, 1930 Tariff, par. 764	* 15¢ per lb.
Parsley seed	
1922 Tariff pr. 762, 1930 Tariff, par. 764	* 2¢ per lb.
Parsnip seed	
1922 Tariff par. 762, 1930 Tariff, par. 764	* 4¢ per lb.
Pepper seed	
1922 Tariff par. 762, 1930 Tariff, par. 764	* 15¢ per lb.
Radish seed	
1922 Tariff par. 762	4¢ per lb.
1930 Tariff par. 764	6¢ per lb.
Netherlands T. A. 2/1/36	* 3¢ per lb.
Rutabaga seed	
1922 Tariff par. 762	4¢ per lb.
1930 Tariff par. 764	5¢ per lb.
Netherlands T. A. 2/1/36	4¢ per lb.
United Kingdom 1/1/39	* 3¢ per lb.
Spinach seed	
1922 Tariff par. 762, 1930 Tariff par. 764	1¢ per lb.
Netherlands T. A. 2/1/36	* 0.5¢ per lb.
Sugar beet seed	
1922 Tariff par. 1657, 1930 Tariff par. 1757	* Free
Turnip seed	
1922 Tariff par. 762	4¢ per lb.
1930 Tariff par. 764	5¢ per lb.
Netherlands T. A. 2/1/36	4¢ per lb.
United Kingdom T. A. 1/1/39	* 3¢ per lb.
Flower seed 2/	
1922 Tariff par. 762, 1930 Tariff par. 764	6¢ per lb.
Netherlands T. A. 2/1/36	* 3¢ per lb.
Tree and shrub seed	
1922 Tariff par. 762, 1930 Tariff par. 764	8¢ per lb.
Canada T. A. 1/1/39	* 4¢ per lb.
All other garden and field seeds, n.s.p.f.	
1922 Tariff par. 762, 1930 Tariff par. 764	6¢ per lb.
Netherlands T. A. 2/1/36	* 3¢ per lb.

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Certain other seeds are listed under "Grass and other Forage Crop Seeds" and under "Vegetables", Both Tariff Acts provided that "the provisions for seeds in this schedule (Paragraph 762 Act of 1922 and 764 Act of 1930) shall include such seeds whether used for planting or for other purposes." The 1930 Tariff (par. 731) provides that "when grains or seeds contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate" and (par. 763) that "no allowance shall be made for dirt or other impurities in seed of any kind".

U. S. TARIFF RATES ON COTTON, OTHER VEGETABLE FIBERS, AND SILK. 1/

* = Current rate

Cotton	
Having a staple of 1-1/8 inches or more in length. 2/	
1922 Tariff par. 1560	Free
1930 Tariff par. 783 3/	4/ 7¢ per lb.
Peru T. A. 7/29/42 3/	4/* 3.5¢ per lb
Other cotton 2/	
1922 Tariff par. 1560, 1930 Tariff par. 1662	4/* Free
Cotton waste 2/	
1922 Tariff par. 1560, 1930 Tariff par. 1662	4/* Free
Broomroot.	
1922 Tar. par. 1582, 1930 Tar. par. 1684 ("all other textile grasses")	Free
Mexico T. A. 1/30/43	* Free
Coir fiber.	
1922 Tar. par. 1554, 1930 Tar. par. 1656, United Kingdom T.A. 1/1/39.	* Free
Coir yarn.	
1922 Tariff par. 1554, 1930 Tariff, par. 1656	* Free
Crin vegetal (or palm leaf fiber), 5/ twisted or not twisted	
1922 Tariff, par. 1001	0.75¢ per lb
1930 Tariff, par. 1001	* 1¢ per lb.
Flax	
Not hackled.	
1922 Tariff, par. 1001	1¢ per lb.
1930 Tariff, par. 1001	6/ 1.5¢ per lb.
United Kingdom T. A. 1/1/39, Peru T. A. 7/29/42.	* 0.75¢ per lb

(Flax, continued on next page)

1/ T. A. = Trade agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ Cotton (staple not specified), and cotton waste, were on the U. S. free list of 1897. See page 4 for tariff status of these products if produced in Cuba.

3/ Cotton having a staple of 1-1/8 inches or more in length contained in all cotton manufactures except rags is dutiable at 10 cents per pound under par. 924 of the 1930 Tariff act.

4/ For each year beginning September 20, 1939 a Presidential proclamation (T.D. 49956) under Section 22 of the Agricultural Adjustment Act of 1933 as amended, placed an absolute import quota of 45,656,420 pounds on cotton 1-1/8 inches and up in staple length, on other cotton with certain exceptions a similar quota of 14,516,882 pounds, and on cotton waste a similar quota of 5,482,509 pounds. All these quotas were allocated to countries of origin. Quota restrictions on cotton having a staple of 1-11/16 inches or more were suspended effective December 19, 1940. (T.D. 50297) Allocation by country of origin was discontinued beginning July 29, 1942. (T.D.50681)

5/ The words in parenthesis were in the 1922 Tariff only.

6/ From 5/1/35 to 1/1/39 the rate on flax not hackled valued at $340 or more per ton, was reduced to 1¢ per lb. by the Belgium T. A.

U. S. TARIFF RATES ON COTTON, OTHER VEGETABLE FIBERS, AND SILK. 1/ Cont'd.

* = Current rate

Flax, Cont'd.	
Hackled and "dressed line."	
1922 Tariff, par. 1001.	2¢ per lb.
1930 Tariff, par. 1001.	3¢ per lb.
United Kingdom T. A. 1/1/39, Peru T. A. 7/29/42	* 1.5¢ per lb.
Tow and noils	
1922 Tariff par. 1001	0.75¢ per lb.
1930 Tariff par. 1001.	1¢ per lb.
United Kingdom T. A. 1/1/39, Peru T. A. 7/29/42.	* 0.5¢ per lb.
Straw	
1922 Tariff par. 1001	$2 per ton
1930 Tariff par. 1001	$3 per ton
Canada T. A. 1/1/39, Peru T. A. 7/29/42	* $1.50 per ton
Waste, (paper stock crude).	
1922 Tariff par. 1651, 1930 Tariff par. 1750	Free
United Kingdom T. A. 1/1/39	* Free
Hemp and hemp tow.	
1922 Tariff, par. 1001	1¢ per lb.
1930 Tariff, par. 1001	2¢ per lb.
Peru T. A. 7/29/42	* 1¢ per lb.
Hemp hackled.	
1922 Tariff par. 1001	2¢ per lb.
1930 Tariff par. 1001	3.5 per lb.
Peru T. A. 7/29/42	* 1.75¢ per lb.
Henequen, and Istle or Tampico	
1922 Tar. par. 1582, 1930 Tar. par. 1684, Mexico T. A. 1/30/43.	* Free
Jute and jute butts.	
1922 Tariff par. 1582, 1930 Tariff, par. 1684	* Free
Kapok.	
1922 Tariff par. 1582 ("All other textile grasses" etc.)	Free
1930 Tar. par. 1684, Netherlands T. A. 2/1/36, Ecuador T. A. 10/23/38	* Free
Manilla fiber	
1922 Tariff par. 1582, 1930 Tariff par. 1684	* Free
Silk, raw, in skeins.	
1922 Tariff, par. 1664, 1930 Tariff, par. 1763	* Free
Sisal	
1922 Tariff par. 1582, 1930 Tariff par. 1684	Free
Haiti T. A. 6/3/35, Netherlands T. A. 2/1/36, United Kingdom T. A. 1/1/39	* Free
Sunn	
1922 Tariff par. 1582, 1930 Tariff, par. 1684	* Free
Maguey, New Zealand fiber, Pulu, Raffia, Ramie or China grass	
1922 Tariff par. 1582 ("All other textile grasses" etc.)	Free
1930 Tariff par. 1684	* Free
All other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, not specially provided for.	
1922 Tariff par. 1582, 1930 Tariff par. 1684	* Free

1/ See footnote 1 on preceding page.

U. S. TARIFF RATES ON WOOL AND HAIR 1/

* - Current rate

Carpet wools 2/	
If not used in the manufacture of carpets, etc. 3/	
In the grease. 4/	
1922 Tariff par. 1101.	12¢ per lb. actual weight
1930 Tariff par. 1101 (a)	24¢ per lb. of clean content
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*13¢ per lb. of clean content
Washed.	
1922 Tariff, par. 1101.	18¢ per lb. actual weight
1930 Tariff, par. 1101 (a)	24¢ per lb. of clean content
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*13¢ per lb. of clean content
Scoured.	
1922 Tariff par. 1101	24¢ per lb. actual weight.
1930 Tariff par. 1101 (a)	27¢ per lb. of clean content
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*16¢ per lb. of clean content
On the skin	
1922 Tariff par. 1101	11¢ per lb. actual weight
1930 Tariff par. 1101 (a)	22¢ per lb. of clean content
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*11¢ per lb. of clean content
Sorted or matchings if not scoured.	
1922 Tariff (Not named in this Tariff)	
1930 Tariff, par. 1101 (a)	25¢ per lb. of clean content
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*14¢ per lb. of clean content
If used in the manufacture of carpets, etc. 3/	
In the grease or in any other above, form.	
1922 Tar. par. 1101, 1930 Tar. par. 1101(b)	Free
Argentina T. A. 11/15/41	*Free
Camel's hair	5/

1/ T. A. - Trade agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ The description in the 1922 Tariff was: "Wools not improved by the admixture of Merino or English blood such as Dorskoi, Smyrna, S. American, Cordova and Valparaiso, and other wools of like character or description. The description in the 1930 Tarriff was: "Wools without Merino or English blood similar to (here follows the same wools named in the 1922 Tariff plus 26 new ones).

3/ The 1922 Tariff specified the use of these wools (subject to the provisions of par. 1101) in the manufacture of rugs, carpets and other floor coverings. The 1930 Tariff as modified by the 1938 Customs Administrative Act specified the use of these wools (subject to the provisions of par. 1101 (b)) in the manufacture of the same items and press cloth, camel's hair belting, knit or felt boots, and heavy fulled lumbermen's socks.

4/ Over half of all wool imported into the United States is in a greasy condition and the rates on wool in the grease are considered the "basic" rates of duty.

5/ All rates on Camel's hair are the same as those given above on Carpet wools except that in the case of Camels hair 1930 rates are still in effect.

U. S. TARIFF RATES ON WOOL AND HAIR 1/ Cont'd.

* = Current rate

	Cents per pound of clean contest
All other wools of whatever blood or origin not finer than 40s.	
If not used in the manufacture of carpets etc. 2/	
In the grease 3/ or washed.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	31
1930 Tariff par. 1101 (a)	24
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43	*13
Scoured.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	4/ 31
1930 Tariff, par. 1101 (a)	27
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43	*16
On the skin.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	30
1930 Tariff par. 1101 (a)	22
Argentina T. A. 11/15/41, Uruguay T.A. 1/1/43	*11
Sorted or matchings if not scoured.	
1922 Tariff (not named in this tariff)	--
1930 Tariff par. 1101 (a)	25
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*14
If used in the manufacture of carpets etc. 2/	
In the grease or in any other above form.	
1922 Tar. par. 1102	5/ Dutiable
1930 Tariff par. 1101 (b)	Free
Argentina T. A. 11/15/41	*Free

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2/ The 1922 Tariff specified the use of these wools (subject to the provisions of par. 1101) in the manufacture of rugs, carpets, and other floor coverings. The 1930 Tariff as modified by the 1938 Customs Administrative Act specified the use of these wools (Subject to the provisions of par. 1101 (b) in the manufacture of the same items and press cloth, camels hair belting, knit or felt boots, and heavy fulled lumbermen's socks.

3/ Over half of all wool imported into the United States is in a greasy condition and the rates on wool in the grease are considered the "basic" rates.

4/ Cents per pound of actual weight in the condition in which imported.

5/ Under the 1922 Tariff, wool not finer than 40s was not named but was dutiable (whether or not used in the manufacture of carpets etc.) under par. 1102 of that Act as "wools not specially provided for" at rates given above for this paragraph.

U. S. TARIFF RATES ON WOOL AND HAIR 1/ Cont'd.

* = Current rate

	Cents per pound of clean content
Wools, n.s.p.f., finer than 40s but not finer than 44s.	
In the grease 2/ or washed.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	31
1930 Tar. par. 1102 (a) ("Wools n.s.p.f. not finer than 44s")	29
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*17
Scoured.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	3/ 31
1930 Tar. par. 1102 (a) ("Wools n.s.p.f. not finer than 44s")	3/ 32
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*20
On the skin.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	30
1930 Tar. par. 1102 (a) ("Wools n.s.p.f. not finer than 44s")	27
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*15
Sorted or matchings if not scoured.	
1922 Tariff. (Not named in this tariff)	--
1930 Tar. par. 1102 (a) ("Wools n.s.p.f. not finer than 44s")	30
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	*18
Wools n.s.p.f. (finer than 44s) 4/	
In the grease 2/ or washed.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	31
1930 Tariff par. 1102 (b)	*34
Scoured.	
1922 Tar. par. 1102. ("Wools n.s.p.f.")	3/ 31
1930 Tariff par. 1102 (b)	*37
On the skin.	
1922 Tar. par. 1102 ("Wools n.s.p.f.")	30
1930 Tariff, par. 1102 (b)	*32
Sorted or matchings if not scoured.	
1922 Tariff (Not named in this Tariff)	--
1930 Tariff par. 1102 (b)	*35

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2/ Over half of all wool imported into the United States is in the greasy condition and the rates on wool in the grease are considered the "basic" rates.

3/ Cents per pound of actual weight in the condition in which imported.

4/ In general, this class of wool is more competitive with wools produced in the United States than is any other class of imported wool or hair.

U. S. TARIFF RATES ON WOOL AND HAIR 1/ Continued.

*= Current rate

	Cents per pound of clean content
Hair of the Angora goat.	
In the grease 2/ or washed.	
1922 Tariff par. 1102..	31
1930 Tariff par. 1102 (b)	* 34
Scoured.	
1922 Tariff par. 1102..	3/ 31
1930 Tariff par. 1102 (b)	* 37
On the skin.	
1922 Tariff par. 1102	30
1930 Tariff par. 1102 (b)	* 32
Sorted or matchings if not scoured.	
1922 Tariff (Not named in this Tariff.)	--
1930 Tariff par. 1102 (b)	* 35
Hair of the Cashmere goat	
In the grease 2/ or washed.	
Iran T. A. 6/28/44	4/ * 18
Scoured.	
Iran T. A. 6/28 /44	4/ * 21
On the skin.	
Iran T. A. 6/28/44	4/ * 16
Sorted or matchings if not scoured	
Iran T. A. 6/28/44	4/ * 19
Hair of the Alpaca, Llama, and Vicuna.	
In the grease 2/ or washed.	
Peru T. A. 7/29/42	4/ * 18
Scoured	
Peru T. A. 7/29/42	4/ * 21
On the skin.	
Peru T. A. 7/29/42	4/ * 16
Sorted or matchings if not scoured.	
Peru T. A. 7/29/42	4/ * 19
Hair of other like animals.	5/
All the foregoing wool and hair, if carbonized, or advanced in any manner or by any process of manufacture beyond the washed or scoured condition, including tops, but not further advanced than roving:-	
1922 Tariff par. 1106 (Excluding "carbonized" 6/)	3/ 33 + 20%
1930 Tariff par. 1106	37 + 20%
United Kingdom T. A. 1/1/39	*37 + 12.5%

1/ Footnote 1, preceeding page applies.
2/ Practically all the hair described in 1930 Tariff par. 1102 (b) that is imported into the United States is imported in a greasy condition.
3/ Cents per pound of actual weight as imported.
4/ Earlier rates are the same as those given for hair of the Angora goat.
5/ All rates are the same as those given for hair of the Angora goat
6/ Carbonized wool and hair were dutiable in 1922 Tariff under par. 1102 at 31¢ per lb as "wool n.s.p.f. scoured".

U. S. TARIFF RATES ON HIDES AND SKINS, (EXCEPT FURS) 1/

* = Current rate

Cattle hides, kipskins, 2/ and calfskins. "Hides and skins of cattle of the bovine species (except India water buffalo), raw or uncured, or dried, salted, or pickled."	
1922 Tar. par. 1589 ("Hides of cattle, raw or uncured" etc.).	Free
1930 Tariff par. 1530 (a)	10%
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43.	*5%
Buffalo hides and skins.	
India water buffalo, hides and skins imported to be used in the manufacture of rawhide articles.	
1922 Tar. par. 1589 ("Hides of cattle, raw, or uncured" etc.)	Free
1930 Tariff par. 1691	Free
United Kingdom T. A. 1/1/39	*Free
Buffalo hides not specially provided for. (Same rates as for cattle hides)	
Goat and kid skins.	
1922 Tar. par. 1666 ("Skins of all kinds, raw, n.s.p.f.")	Free
1930 Tar. par. 1765 ("Skins of all kinds, raw, n.s.p.f.")	Free
Argentina T. A. 11/15/41, Peru T. A. 7/29/42 (Par. 1765 - "Goat and kid skins, raw,")	*Free
Horse, colt, ass, and mule hides.	
1922 Tariff par. 1666 ("Hides, n.s.p.f.")	Free
1930 Tariff par. 1765 ("Hides, n.s.p.f.")	Free
Argentina T. A. 11/15/41 (par. 1765 - "Horse, colt, ass, and mule")	*Free
Sheep and lamb skins 3/	
1922 Tar. par. 1666 ("Skins of all kinds, raw, n.s.p.f.").	Free
1930 Tar. par. 1765 ("Skins of all kinds raw, n.s.p.f.")	Free
Argentina T. A. 11/15/41 (par. 1765 - "Sheep & lamb skins").	*Free
Carpincho skins 4/	
Argentina T. A. 11/15/41 (par. 1765 - "Carpincho")	5/*Free

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2/ The statistical classification of imports of dry or dry salted cattle hides and skins is:- Cattle hides, over 12 lbs; kipskins, 6 to 12 lbs; calfskins, less than 6 lbs. each. For wet salted it is:- Cattle hides, over 25 lbs; kipskins, 12 to 25 lbs.; calfskins, less than 12 lbs. each. All these statistical classes are in single Tariff Classification.

3/ Includes skins of hair sheep as well as of other sheep. Also includes shearlings and other wooled (wool on) sheep and lamb skins the wool on which is dutiable as wool.

4/ This is the skin of the Capybara, a South American rodent about 4 feet long.

5/ Earlier rates are the same as those given on the next page for "all other skins of all kinds" etc.

U. S. TARIFF RATES ON HIDES AND SKINS, (EXCEPT FURS). 1/ Cont'd.

* = Current rate

Deerskins, raw.	
1922 Tar. par. 1666, 1930 Tar. par. 1765 ("Skins of all kinds, raw, n.s.p.f.").	Free
Brazil T. A. 1/1/36, Honduras T. A. 3/2/36, Guatemala T. A. 6/15/36, Nicaragua T. A. 10/1/36, (terminated) El Salvador T. A. 5/31/37, Costa Rica T. A. 8/2/37.	
(par. 1765 - "Deerskins, raw.")	* Free
Elkskins, raw.	
1922 Tar. par. 1666, 1930 Tar. par. 1765 ("Skins of all kinds, raw, n.s.p.f.")	* Free
Fish skins, raw or salted.	
Shark skins raw or salted.	
1922 Tar. par. 1576, 1930 Tar. par. 1678 ("Fishskins raw or salted")	Free
Mexico T. A. 1/30/43 (par. 1678 - "Sharkskins raw or salted")	* Free
Other fish skins.	
1922 Tariff par. 1576, 1930 Tariff par. 1678 ("Fishskins, raw or salted")	* Free
Kangaroo and Wallaby skins.	
1922 Tar. par. 1666, 1930 Tar. par. 1765 ("Skins of all kinds raw, n.s.p.f.")	* Free
Reptile skins, raw.	
1922 Tar. par. 1666, 1930 Tar. par. 1765 ("Skins of all kinds, raw, n.s.p.f.")	Free
Netherlands T. A. 2/1/36, Colombia T. A. 5/20/36, Nicaragua T. A. 10/1/36, (Terminated) El Salvador T. A. 5/31/37 Costa Rica T. A. 8/2/37, Ecuador T. A. 10/23/38, Venezuela T. A. 12/16/39, Peru T. A. 7/29/42	
Mexico T. A. 1/30/43 (par. 1765 - "Reptile skins, raw")	* Free
Seal skins (not fur seal skins) raw.	
1922 Tar. par. 1666, 1930 Tar. par. 1765 ("Skins of all kinds, raw, n.s.p.f.")	Free
United Kingdom T. A. 1/1/39 (Par. 1765 - "Seal skins" etc.)	* Free
All other skins of all kinds, raw, and hides n.s.p.f.	
1922 Tariff par. 1666, 1930 Tariff par. 1765.	* Free

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS. 1/

* = Current rate

Acorns.	
Crude.	
1922 Tariff par. 774	1.5¢ per lb
1930 Tariff par. 776	*1.5¢ per lb
Ground or prepared.	
1922 Tariff par. 774	3¢ per lb
1930 Tariff par. 776	*4¢ per lb
Albumen, n.s.p.f.	
1922 Tariff par. 1505, 1930 Tariff, par. 1605	* Free
Argols, tartar, and wine lees, crude or partly refined containing less than 90% of potassium bitartrate.	
1922 Tariff par. 9	5%
1930 Tariff par. 1611	Free
Argentina T. A. 11/15/41	* Free
Barley malt - (See "Malt")	
Biscuits, wafers, cake, cakes, and similar baked articles, and puddings, all the foregoing whether or not containing chocolate, nuts, fruits, or confectionery.	
1922 Tariff par. 733, 1930 Tariff par. 733	30%
United Kingdom T. A. 1/1/39	* 15%
Blood, dried, not specially provided for.	
1922 Tariff par. 1524, 1930 Tariff par. 1625	Free
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	* Free
Bones: Crude, steamed, or ground, bone meal, and bone ash.	
1922 Tariff par. 1526, 1930 Tariff par. 1627	Free
Argentina T. A. 11/15/41, Uruguay T. A. 1/1/43	* Free
Bread, yeast leavened.	
Hard crisp rye bread.	
1922 Tariff par. 1522, 1930 Tariff par. 1623	Free
Sweden T. A. 8/5/35	* Free
Other bread.	
1922 Tariff par. 1522, 1930 Tariff par. 1623	* Free
Bristles.	
Crude not sorted, bunched or prepared	
1922 Tariff par. 1537, 1930 Tariff par. 1637, Iran T. A. 6/28/44.	* Free
Sorted, bunched, or prepared.	
1922 Tariff par. 1408	7¢ per lb
1930 Tariff par. 1507	* 3¢ per lb

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS. 1/ - Cont'd.

	* Current rate
Broomcorn	
1922 Tariff par. 1538	Free
1930 Tariff par. 779, (per ton of 2,000 pounds)	$20
Argentina T. A. 11/15/41 (per ton of 2,000 pounds)	* $10
Cake (listed with Biscuits above)	
Cereal breakfast foods, and similar cereal preparations, by whatever name known, processed further than milling, n.s.p.f.	
1922 Tariff par. 732, 1930 Tariff par. 732	20%
Canada T. A. 1/1/36	15%
Canada T. A. 1/1/39	* 10%
Citrons and citron peel.	
Crude, dried, or in brine.	
1922 Tariff par. 739	2¢ per lb.
1930 Tariff par. 1649	* Free
Candied, crystallized or glace, or otherwise prepared or preserved:	
1922 Tariff par. 739 ("Candied or otherwise prep.or pres.")	4.5¢ per lb.
1930 Tariff par. 739	* 6¢ per lb.
Cocoa and chocolate.	
Sweetened.	
In bars or blocks weighing 10 lbs. or more each.	
1922 Tar. par. 775 ("powdered or otherwise pre.")	17.5% but not under 2¢ lb.
1930 Tar. par. 777 (b)	4¢ per lb.
Netherlands T. A. 2/1/36	* 2¢ per lb.
In any other form whether or not prepared.	
Valued at 10¢ or more per lb.	
1922 Tar. par. 775 ("powdered or otherwise pre.")	17.5% but not under 2¢ per lb.
1930 Tariff par. 777 (b)	40%
Netherlands T. A. 2/1/36	* 20%
Valued at less than 10¢ per lb.	
1922 Tar. par. 775 ("powdered or otherwise prep.")	17.5% but not under 2¢ per lb.
1930 Tariff par. 777 (b)	* 40%

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS. 1/ Cont'd.

* = Current rate

Cocoa and chocolate - Cont'd.	
Unsweetened.	
1922 Tar. par. 775 ("powdered or otherwise prepared")	17.5% but not under 2¢ lb.
1930 Tariff par. 777 (a) ("on net weight")	3¢ per lb.
Netherlands T.A. 2/1/36 ("on net weight")	* 1.5¢ per lb.
Cocoa beans and shells thereof.	
1922 Tariff par. 1551, 1930 Tariff par. 1653	2/ * Free
Coffee. (Except coffee imported into Puerto Rico:)	
1922 Tariff par. 1552, 1930 Tariff par. 1654	3/ * Free
Chicory.	
Crude.	
1922 Tariff par. 774	1.5¢ per lb.
1930 Tariff par. 776	2¢ per lb.
Belgium T. A. 5/1/35 4/	* 1.5¢ per lb.
Ground or otherwise prepared,	
1922 Tariff par. 774	3¢ per lb.
1930 Tariff par. 776	4¢ per lb.
Netherlands T. A. 2/1/36	* 3¢ per lb.
Cut flowers fresh, dried, prepared, or preserved	—
1922 Tariff par. 751 ("Fresh or preserved")	40%
1930 Tariff par. 753	40%
Canada T. A. 1/1/39, United Kingdom T. A. 1/1/39	* 25%
Dandelion roots	
Crude	
1922 Tariff par. 774, 1930 Tariff par. 776	* 1.5¢ per lb.
Ground or otherwise prepared.	
1922 Tariff par. 774	3¢ per lb.
1930 Tariff par. 776	* 4¢ per lb.

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2/ Bound free of duty by trade agreements with:-Haiti 6/3/35, Brazil 1/1/36, Honduras 3/2/36, Nicaragua 10/1/36 (terminated 3/10/38), El Salvador 5/31/37, Costa Rica 8/2/37 Ecuador 10/23/38, United Kingdom 1/1/39, Venezuela 12/16/39.

3/ Does not include coffee imported into Puerto Rico upon which a duty is imposed under Sec. 319 of 1930 Tariff. Free imports are subject to the quota limitations set forth in T. D, 50372 as extended by State Dept. Bull. Vol. X No. 225 p. 267 and as modified by T. D. 50485 and T. D. 51320. Bound free of duty by trade agreements with:-Haiti 6/3/35, Brazil 1/1/36, Honduras 3/2/36, Colombia 5/20/36, Guatemala 6/15/36, Nicaragua 10/1/36 (terminated 3/10/38), El Salvador 5/31/37, Costa Rica 8/2/37, Ecuador 10/23/38, Venezuela 12/16/39, Peru 7/29/42, and Mexico 1/30/43

4/ Endives in their natural state held to be chicory crude by T. D. 48447 (2) 6/10/36. Earlier rates on endive are listed under "Vegetables".

U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS, 1/ Cont'd.

* = Current rate

Farinaceous substances.	
Arrowroot crude.	
1922 Tariff par. 1511, 1930 Tariff par. 1612	Free
United Kingdom T. A. 1/1/39	* Free
Arrowroot starch and flour	
1922 Tariff par. 85 ("starches n.s.p.f.")	1¢ per lb.
1930 Tariff par. 1612	Free
United Kingdom T. A. 1/1/39	* Free
Arrowroot manufactured, n.e.s.	
1922 Tariff par.1459 ("nonenumerated man. art.")	20%
1930 Tariff par. 1612	Free
United Kingdom T. A. 1/1/39	* Free
Sago crude, and sago flour.	
1922 tariff par. 1654, 1930 Tariff par. 1753	Free
Netherlands T. A. 2/1/36	* Free
Tapioca, tapioca flour, and cassava.	
1922 Tariff par. 1680, 1930 Tariff par. 1781	Free
Netherlands T. A. 2/1/36	* Free
Feathers and downs, on the skin or otherwise, crude or not dressed colored, or otherwise advanced or manufactured in any manner n.s.p.f.	
1922 Tariff par. 1419, 1930 Tariff par. 1518	* 20%
Fruit juices - See Juices, fruit	
Gelatin	
Edible	
Valued at under 40 cents per pound	
1922 Tariff par. 42	20%+3.5¢ lb.
1930 Tariff par. 41	20%+5¢ lb.
Sec. 336, 1930 Tar. 4/15/31 (Flexible provision)	12%+5¢ lb.
Netherlands T. A. 2/1/36	*12%+2.5¢ lb.
Valued at 40 cents or more per pound	
1922 Tar. par. 42, 1930 Tar. par. 41	*20%+7¢ lb.
Other gelatin n.s.p.f.	
Valued at under 40 cents per pound.	
1922 Tariff par. 42.	20%+1.5¢ lb.
1930 Tariff par 41.	25%+ 2¢ lb.
Sec. 336, 1930 Tariff 9/18/32 (Flexible provision)	*20%+ 2.5¢ lb.
Valued a t 40 cents or more per pound	
1922 Tariff par. 42	20% +7¢ lb.
1930 Tariff par. 41	*25% +8¢ lb.

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURE PRODUCTS 1/ - Cont'd.

* = Current Rate

Ginger root	
Not preserved or candied, unground.	
1922 Tariff par. 779	2¢ per lb.
1930 Tariff par. 1768 (1)	Free
Haiti, T. A. 6/3/35, United Kingdom, T. A. 1/1/39	Free
Peru T. A. 7/29/42	* Free
Not preserved or candied, ground	
1922 Tar. par. 779, 1930 Tar. par. 781	5¢ per lb.
Peru T. A. 7/29/42	* 2.5¢ per lb.
Candied or otherwise prepared or preserved.	
1922 Tar. par. 776, 1930 Tar. par. 778	20%
Peru T. A. 7/29/42	* 10%
Glue	
Casein glue.	
1922 Tariff par. 42	25%
1930 Tariff par. 41	* 30%
Glue valued at under 40¢ per pound.	
Glue size and fish glue n.s.p.f.	
1922 Tariff par. 42	20% + 1.5¢ lb.
1930 Tariff par. 41	25% + 2¢ lb.
France T. A. 6/15/36	* 15% + 1¢ lb.
Other glue of animal origin n.s.p.f.	
1922 Tar. par. 42 ("Glue, n.s.p.f.")	20% + 1.5¢ lb.
1930 Tar. par. 41 ("Glue, n.s.p.f.")	25% + 2¢ lb.
Sec. 336, 1930 Tar. 9/18/32 (Flex.prov.T.D. 45862)	* 20% + 2.5¢ lb.
Glue n.s.p.f. (Glue not of animal origin, n.s.p.f.)	
1922 Tariff par. 42	20% + 1.5¢ lb.
1930 Tariff par. 41	* 25% + 2¢ lb.
Glue valued at 40¢ or more per pound.	
Glue size and fish glue, n.s.p.f.	
1922 Tariff par. 42	20% + 7¢ lb.
1930 Tariff par. 41	* 25% + 8¢ lb.
Glue n.s.p.f. (Includes other animal glue, vegetable glue, and other glue, n.s.p.f.)	
1922 Tariff par. 42	20% + 7¢ lb.
1930 Tariff par. 41	* 25% + 8¢ lb.
Glue stock	
Hide cuttings, raw, with or without hair.	
1922 Tariff par. 1587, 1930 Tariff par. 1689	* Free
Ossein.	
1922 Tariff par. 1587, 1930 Tariff par. 1689	Free.
Belgium, T. A. 5/1/35	* Free
All other glue stock, n.s.p.f.	
1922 Tariff par. 1587, 1930 Tariff par. 1689	* Free

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS 1/ Cont'd

* = Current rate

Hair of horse and cattle (including calf), cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for:	
Body hair.	
1922 Tar. par. 1586 ("Hair of horse, cattle & other animals")	Free
1930 Tar. par. 1688 ("Hair of horse, cattle & other animals")	Free
Canada T. A. 1/1/39, Argentina T. A. 11/15/41	* Free
Other hair	
1922 Tar. par. 1586 ("Hair of horse, cattle & other animals").	Free
1930 Tar. par. 1688 ("Hair of horse, cattle & other animals").	Free
Argentina T. A. 11/15/41.	* Free
Hair of other animals cleaned or uncleaned, drawn or undrawn, but unmanufactured n.s.p.f.	
1922 Tariff par. 1586, 1930 Tariff, par. 1688	* Free
Hoofs, unmanufactured.	
1922 Tariff par. 1591, 1930 Tariff, par. 1693	Free
Argentina T. A. 11/15/41	* Free
Hops	
Valued at 30 cents or more per pound.	
1922 Tariff par. 778, 1930 Tar. par. 780 (all "hops")	24¢ per lb.
Czechoslovakia T. A. 4/16/38.	18¢ per lb.
Czechoslovakia T. A. terminated 4/22/39	*24¢ per lb.
All other hops.	
1922 Tariff par. 778, 1930 tar. par. 780 (all "hops")	*24¢ per lb.
Horns and parts of, including horn strips and tips unmanufactured.	
1922 Tariff par. 1592, 1930 Tariff par. 1694	Free
Argentina T. A. 11/15/41	* Free
Jellies, jams, marmalades, and fruit butters:-	
Not the product of Cuba. (General rate).	
Quince.	
1922 Tar. par. 748, 1930 Tar. par. 751 ("all jellies, jams, marmalades, and fruit butters".)	35%
United Kingdom T. A. 1/1/39 ("all jellies, jams," etc.)	20%
Argentina T. A. 11/15/41 ("jellies, jams, marmalades, and fruit butters: Quince")	* 17.5%
All other.	
1922 Tar. par. 748, 1930 tar. par. 751 ("all jellies, jams, marmalades and fruit butters.")	35%
United Kingdom T. A. 1/1/39 ("All jellies, jams, etc.)	* 20%

(Jellies etc. continued on next page)

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U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS 1/ Cont'd.

* = Current rate

Jellies, jams, marmalades, and fruit butters - Cont'd.	
The product of Cuba	
Orange marmalade	
1922 Tar. par. 748, 1930 Tar. par. 751 (General rate on "all jellies, jams, marmalades, and fruit butters", less 20%)	28%
United Kingdom T. A. 1/1/39 (General rate on "all jellies jams," etc., less 20%)	* 16%
Quince and all other jellies, jams, marmalades, and fruit butters, except orange marmalade	
1922 Tar. par. 748, 1930 Tar. par. 751 (General rate on "all jellies, jams, marmalades, and fruit butters", less 20%)	28%
Cuba T. A. 9/3/34	* 14%
Juices, fruit	
Cherry juice, prune juice, or prune wine containing under ½% alcohol	
1922 Tariff pr. 806, 1930 Tariff par. 806 (a)	70¢ per gal.
United Kingdom T. A. 1/1/39 (Par. 806 (a))	* 35¢ per gal.
Cider	
1922 Tariff par. 738, 1930 Tariff par. 738	5¢ per gal.
Canada T. A. 1/1/39	* 3¢ per gal.
Citrus fruit juices	
Concentrated, fit for beverage uses:-	
Lemon juice	
1922 Tariff par. 1610-("Lemon juice containing 2% or less of alcohol")	Free
1930 Tariff par. 806 (b) (Concentrated juice of lemons)	2/* 70¢ per gal.
Lime juice	
1922 Tariff par. 1610-("Lime juice containing 2% or less of alcohol")	Free
1930 Tariff par. 806 (b) ("Concentrated juice of citrus fruit fit for beverage uses")	2/ 70¢ per gal.
United Kingdom T. A. 1/1/39 Par. 806 (b) ("Concentrated lime juice fit for beverage uses")	2/* 35¢ per gal.
(Concentrated citrus fruit juices continued on next page)	

1/ T. A. = Trade Agreement; % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, of not shown separately, are 20% lower than those shown.

2/ On the quantity of unconcentrated natural juice contained in such concentrated juice as shown by chemical analysis.

U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS. 1/ - Cont'd.

* = Current rate.

Juices - Cont'd.	
Citrus fruit juices - Cont'd.	
Concentrated, fit for beverage uses. - Cont'd.	
Naranjilla juice.	
1922 Tar. par. 806 ("All other fruit juices n.s.p.f.")	
Containing under 1/2% alcohol	70¢ per gal
Containing 1/2% or more alcohol	3/70¢ per gal
1930 Tar. par. 806 (b) ("Concentrated juice of other citrus fruit fit for beverage uses")	2/70¢ per gal
Ecuador T. A. 10/23/38 ("Concentrated Naranjilla juice fit for beverages uses")	2/*35¢ per gal
Oranges and other citrus fruit juices.	
1922 Tar. par. 806 ("All other fruit juices n.s.p.f.")	
Containing under 1/2% alcohol	70¢ per gal
Containing 1/2% or more alcohol	3/70¢ per gal
1930 Tariff par. 806 (b)	2/*70¢ per gal
Unconcentrated, fit for beverages uses.	
Lemon juice and lime juice.	
Containing under 1/2% alcohol.	
1922 Tar. par. 1610 ("Lemon juice and lime juice containing under 2% alcohol")	Free
1930 Tar. par. 806 (a) ("All other fruit juices containing under 1/2% alcohol")	70¢ per gal
United Kingdom T. A. 1/1/39 ("All other fruit juices containing under 1/2% alcohol")	*35¢ per gal
Containing 1/2 to 2% inclusive of alcohol.	
1922 Tar. par. 1610 ("Lemon juice and lime juice containing under 2% alcohol	Free
1930 Tar. par. 806 (a) ("all other fruit juices cont. 1/2% or more alcohol")	3/*70¢ per gal
Containing over 2% alcohol.	
1922 Tar. par. 806 ("All other fruit juice containing 1/2% or more of alcohol")	3/70¢ per gal
1930 Tar. par. 806 (a) ("All other fruit juices containing 1/2% or more of alcohol")	3/*70¢ per gal
(Unconcentrated - continued on next page)	

1/ T. A. = Trade agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.
2/ On the quantity of unconcentrated natural juice contained in such concentrated juice as shown by chemical analyses.
3/ And in addition $5 per proof gallon on the alcohol contained therein.

U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS 1/ - Cont'd.

* = Current rate

Juices, - Cont'd..		
Citrus fruit juices:- Cont'd.		
Unconcentrated: fit for beverage uses:-Cont'd.		
Naranjilla juice.		
1922 Tar. par. 806, 1930 Tar. par. 806 (a) ("All other fruit juices n.s.p.f.")		
Containing under 1/2% alcohol		70¢ per gal.
Containing 1/2% or more alcohol	2/*	70¢ per gal.
Ecuador T.A. 10/23/38 ("Naranjilla juice n.s.p.f.")		
Containing under 1/2% alcohol		35¢ per gal.
United Kingdom T. A. 1/1/39 ("All other fruit juices n.s.p.f.")		
Containing under 1/2% alcohol	*	35¢ per gal.
Orange and other citrus fruit juices.		
1922 Tar. par. 806, 1930 Tar. par. 806(a) ("All other fruit juices n.s.p.f.")		
Containing under 1/2% alcohol		70¢ per gal.
Containing 1/2% or more alcohol	2/*	70¢ per gal.
United Kingdom T. A. 1/1/39 ("All other fruit juices n.s.p.f.")		
Containing under 1/2% alcohol	*	35¢ per gal.
Unfit for beverage uses.		
Lemon juice and lime juice.		
1922 Tariff.		
Par. 1610 ("Lemon juice and lime juice containing 2% or less of alcohol")		Free
Par. 806 ("Other fruit juice containing 1/2% or more of alcohol")	2/	70¢ per gal
1930 Tar. par. 48.		5¢ per lb.
Mexico T. A. 1/30/43	*	2.5¢ per lb.
Orange, naranjilla, and other citrus fruit juices.		
1922 Tariff par. 806 ("All other fruit juices n.s.p.f.")		
Containing under 1/2% alcohol		70¢ per gal.
Containing 1/2% or more alcohol	2/	70¢ per gal.
1930 Tar. par. 48 ("Juice of oranges or other citrus fruits unfit for beverage uses")		5¢ per lb.
Mexico T. A. 1/30/43 ("Juice of oranges or other citrus fruits unfit for beverage uses")	*	2.5¢ per lb.

(Juices continued on next page)

1/T. A. = Trade Agreement: The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ And in addition 45 per proof gallon on the alcohol contained therein.

U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS. 1/ - Cont'd.

* = Current rate

Juices - Cont'd.	
Grape juice, grape sirup, and other similar grape products.	
1922 Tariff par. 806, 1930 Tariff par. 806 (a)	
Containing or producing under 1% alcohol	* 70¢ per gal.
Containing or producing 1% or more alcohol	2/* 70¢ per gal.
Lemonade.	
1922 Tariff par. 807, 1930 Tariff par. 808	15¢ per gal.
United Kingdom, T. A. 1/1/39	* 10¢ per gal.
All other fruit juices, n.s.p.f.	
1922 Tariff par. 806, 1930 Tariff par. 806 (a)	
Containing under 1/2% alcohol	70¢ per gal.
Containing 1/2% or more alcohol	2/* 70¢ per gal.
United Kingdom T. A. 1/1/39	
Containing under 1/2% alcohol	* 35¢ per gal.
Macaroni, vermicelli, noodles, and similar alimentary pastes:-	
Containing no eggs or egg products	
1922 and 1930 Tariffs par. 725	2¢ per lb.
Argentina T. A. 11/15/41	3/* 1.5¢ per lb.
Containing eggs or egg products	
1922 Tariff par. 725	2¢ per lb.
1930 Tariff par. 725	3¢ per lb.
Argentina T. A. 11/15/41	3/* 2¢ per lb.
Malt	
Barley malt.	
1922 Tariff par. 722, 1930 Tariff par. 722	40¢ per 100 lbs.
Canada T. A. 1/1/39	*40¢ per 100 lbs.
Rye malt.	
1922 Tariff, par. 722 ("Barley malt")	40¢ per 100 lbs.
1930 Tariff par. 728	40¢ per 100 lbs.
Canada T. A. 1/1/39	*35¢ per 100 lbs.
Wheat malt	4/
Malt extract.	
Fluid	
1922 Tariff par. 805, 1930 Tariff par. 805	*$1.00 per gal.
Solid or condensed.	
1922 Tariff par. 805, 1930 Tariff par. 805	*60%

1/ T. A. = Trade Agreement: % = percent ad valorem. The date is the first date effective. Except for concessions in agreements with Cuba the reduced tariffs established by a trade agreement with one country apply to the products of all foreign countries. Concessions in all trade agreements are bound against withdrawal or modification during the life of the agreement in which made except as otherwise indicated. Duties on Cuban products, if not shown separately, are 20% lower than those shown.

2/ And in addition $5 per proof gallon on the alcohol.

3/ Bound against increase during the life of the agreement subject to the reservation by the U. S. of the right to withdraw or modify this reduction in duty at any time after the termination of hostilities between the United Kingdom and Germany, on giving 6 months notice. (Argentina T. A. Article VIII)

4/ Wheat malt held dutiables as barley malt rather than as a nonenumerated manufactured article. (C.D. 682, 9/10/42)

U. S. TARIFF RATES ON MISCELLANEOUS AGRICULTURAL PRODUCTS 1/ Cont'd.

* = Current rate

Meat extract, including fluid.	
1922 Tariff par. 705, 1930 Tariff par. 705	15¢ per lb.
United Kingdom T.A. 1/1/39	15¢ per lb.
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43	* 7.5¢per lb.
Potato flour.	
1922 Tariff par. 769, 1930 Tariff par. 771	* 2.5¢ per lb.
Rennet	
1922 Tariff par. 1652, 1930 Tariff par. 1751	* Free
Sauerkraut	
1922 Tariff par. 773. ("Vegetables pre. or pre. n.s.p.f.")	35%
1930 Tariff par. 775.	50%
Netherlands T.A. 2/1/36	* 25%
Sausage casings, weasands, intestines, bladders, tendons and integuments, n.s.p.f.	
From sheep, lamb and goats.	
1922 Tar. par. 1655, 1930 Tar. par. 1755 ("Sausage Casings, weasands, intestines, bladders, and integuments n.s.p.f.")	Free
Turkey T.A. 5/5/39	Free
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43 and Iran T.A. 6/28/44	* Free
Not from sheep lamb and goats.	
1922 Tar. par. 1655, 1930 Tar. par. 1755 ("Sausage casings, weasands, intestines, bladders and integuments n.s.p.f.")	Free
Argentina T.A. 11/15/41, Uruguay T.A. 1/1/43	* Free
Tea n.s.p.f.	
1922 Tariff, par. 1602, 1930 Tariff par. 1783 (b)	Free
United Kingdom T.A. 1/1/39	* Free
Tomato paste.	
1922 Tariff, par. 770 ("Tomato paste")	40%
1930 Tariff, par. 772 ("Tomatoes prepared or preserved in any manner."T.D.46819)	50%
Argentina T.A. 11/15/41 ("Tom. prep. or preserved")	* 25%
Tonka beans	
1922 Tariff par. 92, 1930 Tariff par. 92	25¢ per lb.
Venezuela T.A. 12/16/39.	* 12.5¢ per lb.
Vinegar 2/-	
Malt vinegar.	
1922 Tariff par. 738 ("Vinegar")	6¢ per proof gal.
1930 Tariff par. 738 ("Vinegar")	8¢ per proof gal.
United Kingdom T.A. 1/1/39 ("Malt vinegar")	* 4¢ per proof gal.
Other vinegar.	
1922 Tariff par. 738 ("Vinegar")	6¢ per proof gal.
1930 Tariff par. 738 ("Vinegar")	* 8¢ per proof gal.

Note 1/ page 100 also applies here.

2/ Both tariff acts provide that the standard proof for vinegar shall be 4% by weight of acetic acid.

APPENDIX I

UNITED STATES CONCESSIONS ON AGRICULTURAL PRODUCTS CONTAINED IN THE LAST ELEVEN TRADE AGREEMENTS

Tariff concessions by the United States on agricultural products contained in each of the 12 Trade Agreements which became effective prior to October 1, 1936, the date of the Nicaraguan Agreement, are listed in appendices to the July 1936 edition of this publication.

Agricultural tariff concessions by the United States in the next nine Trade Agreements (Nicaragua to Turkey inclusive are listed in Appendix I to the July 1941 edition of this publication.

This appendix contains concessions in both the tariff, import taxes, and in processing taxes granted by the United States on Agricultural products in each of the 11 Trade Agreements which have been concluded since the one with Turkey. Iran is the last trade agreement included.)

Appendix I-A - VENEZUELA

Tariff concessions on agricultural products made by United States in the Trade Agreement with Venezuela, effective December 16, 1939

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Barbasco or cube root,			
Crude, n.s.p.f.	1722	Free	Bound free
Advanced.	35	10%	5%
Tonka beans	92	25¢ per lb.	12¢ per lb. bound
Cocoa beans and shells of.	1653	1/ Free	Bound free.
Coffee	1654	1/ Free	Bound free.
Gutta balata, crude	1697	1/ Free	Bound free.

1/ Free in 1930 Tariff Act. Bound free by one or more previous trade agreements.

Appendix I-B - Cuba (Supplementary agreement)

Tariff concessions on agricultural products made by the United States in the Trade Agreement with Cuba, effective December 23, 1939.

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement 1/
		Cents per pound	Cents per pound
Sugars, tank bottoms, sirup of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above 75 sugar degrees, and all mixtures containing sugar and water, testing by polariscope above 50 sugar degrees and not above 75 sugar degrees the product of Cuba	501	1.027500	2/ 0.6165
For each additional sugar degree shown by the polariscopic test on Cuban sugar.	501	0.022500	2/ 0.0135
		Dollars per pound	Dollars per pound
Wrapper tobacco unstemmed from Cuba	601	1.20	1.20
Filler tobacco, n.s.p.f. other than cigarette leaf tobacco, from Cuba:			
If stemmed	601	0.40	3/ 0.25
If unstemmed	601	0.28	3/ 0.175
Scrap tobacco	603	0.28	3/ 0.175

1/ Concessions in agreements with Cuba are not extended to the products of other countries.

2/ These rates became effective December 27, 1939. (T.D. 50051)

3/ The Agreement limits the application of these rates to a total of 22,000,000 pounds (unstemmed equivalent in any calendar year.) Imports in excess of quota are subject to full duty rates applicable to imports from other countries but not in excess of rates shown in first column.

Appendix I-C - CANADA (Supplemental agreement)
Effective January 1, 1940. Contains no United States concession on agricultural products.

Appendix I-D - CANADA (Second supplementary agreement)
Effective December 20, 1940. Contains no United States concessions on agricultural products.

Appendix I-E - ARGENTINA
Tariff concessions on agricultural products made by the United States in the Trade Agreement with Argentina effective provisionally November 15, 1941.

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Casein or lactarene and mixtures in chief value of	19	5.5¢ per lb.	2.75¢ per lb.
Mate, advanced	35	5%	5%
Neatsfoot oil & stock (Tariff)	52	20%	10%
Neatsfoot Oil & stock (Import tax)		3¢ per lb.	1.5¢ per lb.
Tallow (Tariff)	701	0.5¢ per lb.	0.25¢ per lb.
" (Import tax)		3¢ per lb.	1.5¢ per lb.
Oleo oil & oleo stearin (Tariff)	701	1¢ per lb.	0.5¢ por lb.
Oleo oil & oleo stearin(Import tax)		3¢ per lb.	1.5¢ per lb.
Meat extract including fluid	705	15¢ per lb.	7.5¢ per lb.
Meats, prepared or preserved, n.s.p.f. (except meat pastes other than liver pastes in containers weighting with contents not over 3 ounces each)	706	6¢ lb. n/under 20%	3¢ lb. n/under 20%
Grapes (includ.hothouso) if entered 2/15 to 6/30 inclusive in any year	742	25¢ per cu. ft.	12.5¢ per cu. ft.
Plums, prunes, green or ripe not in brine if entered for consumption 2/1 to 5/31 inclusive	748	0.5¢ per lb.	0.25¢ per lb.
Pears, green, ripe or in brine	749	0.5¢ per lb.	0.5¢ per lb. bound
Jellies, jams, marmalades and fruit butters: Quince	751	20%	17.5%
Flaxseed:	762	65¢ bu. 56 lbs.	
During the emergency			32.5¢ bu. 56 lbs.
After the emergency			50¢ per bu. 56 lbs.
Alfalfa seed	763	4¢ per lb.	4¢ per lb. bound
Canary seed	764	0.75¢ per lb.	0.5¢ per lb.
Asparagus in natural state if entered for cons. from 11/16 to 2/15 inclusive	774	50%	25%
Broom corn	779	$20 per ton 2,000 lbs.	$10 per ton 2,000 lbs.

(Argentina continued on next page)

Appendix I-E - Argentina - Cont'd

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Carpet and other wools not finer than 40's			
If not used for carpets, etc	1101(a)	Per lb. of clean content	Per lb. of clean content
In the grease or washed		24¢	13¢
Scoured		27¢	16¢
On the skin		22¢	11¢
Sorted, if not scoured		25¢	14¢
If used in carpets, etc.	1101(b)	Free	Bound free
Wools n.s.p.f. finer than 40's but not finer than 44's	1102(a)		
In the grease or washed		29¢	17¢
Scoured		32¢	20¢
On the skin		27¢	15¢
Sorted if not scoured		30¢	18¢
Hides & skins of cattle (except Indian water buffalo) raw or uncured, or dried, salted or pickled	1530(a)	10%	5%
Mate' crude	1602	Free	Bound free
Blood, dried, n.s.p.f.	1625	Free	Bound free
Bones, crude, etc. bone meal etc	1627	Free	Bound free
Tankage of a grade used for fertilizer	1685	Free	Bound free
Hair of horse, and cattle. (including calf unman.			
Body hair	1688	Free	Bound free
Other	1688	Free	Bound free
Hoofs unmanufactured	1693	Free	Bound free
Horns & parts of	1694	Free	Bound free
Sausage casings, etc.	1755	Free	Bound free
Skins of all kinds raw & hides n.s.p.f.	1765		
Horse, colt, ass & mule		Free	Bound free
Carpincho		Free	Bound free
Sheep and lamb		Free	Bound free
Goat & kid		Free	Bound free
Tankage unfit for human con	1780	Free	Bound free
Sunflower seed oil (Tariff)	53	20%	1/10%
Sunflower seed oil (Import tax)		4.5¢ per lb.	1/2.25¢ per lb.

1/ Article VIII of the Argentine trade agreement provides that the Government of the United States reserves the right to modify or withdraw this concession after termination of war between the United Kingdom and Germany on giving six months notice to the Argentine Government.

Appendix I-E - Argentina - Cont'd

Products as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Cheese: Romano, Pecorino, Regiano, Parmesano, Provoloni, Sbrinz, and Goya, in original loaves	710	7¢ lb. but not under 35%	1/ 5¢ lb. but not under 25%
Macaroni & similar alimentary pastes.			
Containing eggs or egg products	725	3¢ per lb.	1/ 2¢ per lb.
Containing no eggs or egg products	725	2¢ per lb.	1/ 1.5¢ per lb.
Tomatoes prepared or preserved in any manner	772	50%	1/ 25%
Argols, tartar, wine lees, crude			
Containing under 90% potassium bitartrate and calcium tartrate crude	1611	Free	1/ Bound Free

1/ See footnote 1, preceding page.

Appendix I-F - CUBA - (Second supplementary agreement)
Tariff concessions on agricultural products made by the United States in the second supplementary trade agreement with Cuba effective January 5, 1942

Products as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement 1/
Drugs of animal origin n.e.s. advanced in value or condition.	34	8%	4%
Molasses and sugar sirups n.s.p.f. (edible molasses)	502		
Not containing soluble nonsugar solids in excess of 6% of total soluble solids:-			
Testing not over 48% sugars:		0.20¢ per gal.	0.10¢ per gal.
For each % over 48 add:		0.22¢ per gal.	0.11¢ per gal.
Containing soluble (etc.): -			
Testing not over 48% sugars		2/0.13-1/3¢ per gal.	0.10¢ per gal.
For each % over 48% add		2/0.14-2/3¢ per gal.	0.11¢ per gal.
Molasses not to be used for the extraction of sugar or human consumption	502	0.024¢ lb. tot. sugars	0.012¢ lb. tot. sugars

1/ Concessions in agreements with Cuba are not extended to the products of other countries.

2/ This is 20% less than the general rate in the United Kingdom trade agreement on this molasses not in excess of the import quota described in footnote 8 page 8.

Appendix I-F - Cuba - Cont'd.

Products as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement 1/
Sugar, etc:-	501		
Not over 75 sugar degrees		0.6165¢ per lb.	0.51375¢ per lb.
For each added degree add		0.0135¢ per lb.	0.01125¢ per lb.
Beef and veal fresh, chilled or frozen	701	4.8¢ per lb.	3¢ per lb.
Mangoes	740	12¢ per lb.	6¢ per lb.
Fruits in their natural state, or in brine, pickled, dessicated, evaporated, or otherwise prepared or preserved and n.s.p.f.	752	28%	14%
Wrapper tobacco, unstemmed	601	$1.20 per lb.	$0.91 per lb.
Filler tobacco, n.s.p.f. other than cigarette leaf tobacco:-	601		
Unstemmed		17.5¢ per lb.	14.0¢ per lb.
Stemmed		25.0¢ per lb.	20.0¢ per lb.
Scrap tobacco	603	17.5¢ per lb.	14.0¢ per lb.
Fruit pastes and fruit pulps	752	28%	14%
Lima beans green or unripe entered for consumption from 12/1 to following 5/31 inclusive	765	1.4¢ per lb.	1.4¢ per lb. bound

Appendix I-G - Peru

Tariff concessions on agricultural products made by the United States in the trade agreement with Peru effective July 29, 1942

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Pyrethrum or insect flowers			
Crude, not advanced	1602	Free	Bound free
Advanced	35	10%	5%
Derris, tube, or tuba root, advanced	35	10%	5%
Barbasco or cube root:-			
crude, n.s.p.f.	1722	Free	Bound free
Advanced	35	5%	5% bound
Sugars, etc.	501		
Not above 75 sugar degrees		1.284375¢ per lb.	0.6421875¢ per lb.
For each added degree add.		0.028125¢ per lb.	0.0140625¢ per lb.
Ginger root:-			
Candied, prepared or pres	778	20%	10%
Not candied, etc., ground	781	5¢ per lb.	2.5¢ per lb.
Not candied, etc., unground	1768(1)	Free	Bound free

(Peru continued on next page)

1/ Concessions in agreements with Cuba are not extended to the products of other countries.

Appendix I-G- PERU - Cont'd.

Product as described in the Trade Agreement	1930 Tar. par. no.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Cotton 1 1/8 inches or more in staple length.	783	7¢ per lb.	3.5¢ per lb.
Flax straw	1001	$1.50 per ton	$1.50 per ton bound
Flax, not hackled	1001	$16.80 per ton	$16.80 per ton bound
Flas, hackled including dressed line	1001	$33.60 per ton	$33.60 per ton bound
Flax tow and noils	1001	$11.20 per ton	$11.20 per ton bound
Hemp not hackled and hemp tow.	1001	2¢ per lb.	1¢ per lb.
Hemp hackled.	1001	3.5¢ per lb.	1.75¢ per lb.
Hair of the alpaca, llama, & vicuna	1102(b)	Cents per lb. of clean content	Cents per lb. on clean content
In the grease or washed..		34	18
Scoured.		37	21
On the skin.		32	16
Sorted, if not scoured.		35	19
Cinchona or other bark from which Quinine may be extracted.	1619	Free	Bound free
Coffee (except dutiable under sec.319	1654	Free	Bound free
India rubber, crude, including jelutong or pontianak.	1697	Free	Bound free
Gutta balata, crude.	1697	Free	Bound free
Oiticica oil.	1732	Free	Bound free
Goat and kid skins raw.	1765	Free	Bound free
Tagua nuts.	1778	Free	Bound free
Tamarinds.	1779	Free	Bound free

Appendix I-H- URUGUAY

Tariff concessions on agricultural products made by the United States in the trade agreement with Uruguay effective January 1, 1943.

Product as described in the Trade Agreement	1930 Tar. par. no.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Casein or lactarene and mixtures in chief value of, n.s.p.f.	19	2.75¢ per lb.	2.75¢ per lb bound
Tallow (Tariff)	701	0.25¢ per lb.	0.25¢ per lb bound
(Import tax)		1.5¢ per lb.	1.5¢ per lb. bound
Oleo oil and oleo stearin (Tariff)	701	0.5¢ per lb.	0.5¢ per lb. bound
(Import tax)		1.5¢ per lb.	1.5¢ per lb. bound
Meat extract, including fluid	705	7.5¢ per lb.	7.5¢ per lb. bound
Meats prep. or pres. n.s.p.f. (except meat pastes other than liver pastes, packed in containers not over 3 oz. each).	706	3¢ lb. min. 20%	3¢ lb. min. 20% bound
Flaxseed	762		
During the emergency		32.5¢ per bu. 56 lbs.	32.5¢ per bu. 56 lbs. bound
After the emergency		50¢ per bu. 56 lbs.	50¢ per bu. 56 lbs. bound

Appendix I-H- URUGUAY - Cont'd.

Product as described in the Trade Agreement	1930 Tar. par. no.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Carpet and other wools not finer than 40s:			
If not used for carpets, etc.	1101(a)	Per lb. of clean content	Per lb. of clean content
In the grease or washed		13¢	13¢ bound
Scoured		16¢	16¢ bound
On the skin		11¢	11¢ bound
Sorted not scoured		14¢	14¢ bound
Wools, n.s.p.f. finer than 40's but not finer than 44's:	1102(a)		
In the grease or washed		17¢	17¢ bound
Scoured		20¢	20¢ bound
On the skin		15¢	15¢ bound
Sorted if not scoured		18¢	18¢ bound
Hides and skins of cattle (except India water buffalo) raw or uncured, dried, salted, or pickled.	1530(a)	5%	5% bound
Blood, dried, n.s.p.f.	1625	Free	Bound free
Bones: Crude, etc. bone meal, etc. and animal carbon for fertilizer.	1627	Free	Bound free
Tankage of fertilizer grade.	1685	Free	Bound free
Sausage casings, etc.	1755	Free	Bound free
Tankage unfit for human consumption.	1760	Free.	Bound free

Appendix I-I- MEXICO

Tariff concessions on agricultural products made by the United States in the trade agreement with Mexico effective January 30, 1943

Product as described in the Trade Agreement	1930 Tar. par. no.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Juice of lemons, limes, oranges or other citrus fruits unfit for beverage purposes.	48	5¢ per lb.	2.5¢ per lb.
Vanilla beans.	92	15¢ per lb.	15¢ per lb. bound
Cattle not for breeding of all weights: (except cows for dairy purposes weighing 700 lbs. or more each):	701		
During the national emergency:-			
Not in excess of quota:-			
Weighing 200 but under 700 lbs.		2.5¢ per lb.	1.5¢ per lb.
All other.		1/ 1.5¢ per lb.	1.5¢ per lb. bound
In excess of quota:-			
Weighing 700 lbs. up		1/ 3.0¢ per lb.	1.5¢ per lb.
All other.		1/ 2.5¢ per lb.	1.5¢ per lb.
After the national emergency			
Not in excess of quota			1/ 1.5¢ per lb.
In excess of quota.			1/ 2.5¢ per lb.

1/ For quotas on these cattle see page 11.

Appendix I-I- MEXICO - Cont'd.

Product as described in the trade agreement	1930 Tariff par. no.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Dried blood albumen	701	12¢ per lb.	6¢ per lb.
Sheep and lambs not for breeding	702	$3 per head	$1.50 per head
Bobwhite quail	711	50¢ each	25¢ each
Horses, not for slaughter, valued not over $150 per head	714	$15 per head	$15 per head bound
Mules, not for slaughter, valued not over $150 per head	714	$30 per head	$15 per head
Live asses and burrows, n.s.p.f.	714	15 %	7.5 %
Honey	716	1.5¢ per lb.	1.5¢ per lb. bound
Mixed feeds	730	5 %	5 % bound
Edible berries (except blueberries) prep. or pres. but not frozen, in brine, or dried	736	35 %	17.5 %
Limes, in nat. state or in brine	743	1.5¢ per lb.	1¢ per lb.
Mangoes	746	15¢ per lb.	7.5¢ per lb.
Pineapples			
In bulk	747	9/10¢ each	8/10¢ each
Not in bulk	747	35¢ per crate of 2.45 cu. ft.	35¢ per crate of 2.45 cu.ft. bound
Watermelons	752	35 %	20%
Guavas, prep. or pres, n.s.p.f.	752	17.5 %	17.5 % bound
Lima beans, green or unripe, entered in the period:			
From Dec. 1 in any yr. to fol. May 31	765	3.5¢ per lb.	2-1/3¢ per lb.
From June to Nov. 30 incl. any yr.	765	3.5¢ per lb.	3.5¢ pound bound
Beans, green or unripe, n.s.p.f. other than Lima	765	3.5¢ per lb.	2¢ per lb.
Blackeye cowpeas, dried, or in brine	765	3¢ per lb.	1.5¢ per lb.
Peas, green or unripe	769	3.9¢ per lb.	2¢ per lb.
Chickpeas or garbanzos, dried	769	1.75¢ per lb.	1¢ per lb.
Garlic	770	1.5¢ per lb.	0.75¢ per lb.
Tomatoes in natural state	772	3¢ per lb.	1.5¢ per lb.
Peppers in natural state	774	2.5¢ per lb.	1.5¢ per lb.
Eggplant in nat. state entered			
From Dec. 1 to fol. March 31	774	1.5¢ per lb.	1.2¢ per lb.
From Apr. 1 to Nov. 30	774	1.5¢ per lb.	1.5¢ per lb. bound
Cucumbers in nat. state entered			
From Dec. 1 to last day Feb.	774	3¢ per lb.	2.4¢ per lb.
From Mar. 1 to Nov. 30	774	3¢ per lb.	3¢ per lb. bound
Squash in natural state	774	2¢ per lb.	1.5¢ per lb.
Ale, porter, stout and beer	805	50¢ per gal.	25¢ per gal.
Bulls and cows for breeding	1606(a)	Free	Bound free
Bananas green or ripe	1618	Free	Bound free
Coffee	1654	Free	Bound free
Fish livers	1669	Free	Bound free
Live game animals and birds imported for stocking	1682	Free	Bound free
Henequen isle or Tampico fiber and broom root	1684	Free	Bound free

Mexico continued on next page.

Appendix I-I - Mexico - Cont'd.

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Horses and mules for slaughter	1095	Free	Bound free
Pimento (allspice) unground	1768 (1)	Free	Bound free
Anise seed	1768 (2)	Free	Bound free
Candelilla wax	1796	Free	Bound free
Coconut or copra oil cake and oilcake meal	730	0.3¢ per lb.	1/ 0.2¢ per lb.
Cottonseed oilcake & oilcake meal	730	0.3¢ per lb.	1/ 0.2¢ per lb.
Soybean oilcake & oilcake meal	730	0.3¢ per lb.	1/ 0.2¢ per lb.
Pineapples prepared or preserved and n.s.p.f.	747	1.5¢ per lb.	1/ 1¢ per lb.

1/ The United States may terminate or modify this consession upon 6 months notice following termination of the national emergency proclaimed May 27, 1941.

Appendix I-J - ICELAND

Tariff and import tax concessions on agricultural products made by the United States in the trade agreement with Iceland effective November 16, 1935

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Herring oil (Duty)	52	5¢ per gal.	2.5¢ per gal.
" " (Import tax)		3¢ per lb.	1.5¢ per lb.
Cod oil and cod-liver oil	1730 (b)	Free	Bound free

Appendix I-K - IRAN
Tariff concessions on agricultural products made by the United States in the trade agreement with Iran effective June 28, 1944

Product as described in the Trade Agreement	1930 Tar. Par. No.	Tariff status in Tariff Act or trade agreement prior to this agreement	Tariff status in this agreement
Barberries, edible, dried.	736	2.5¢ per lb.	1.25¢ per lb.
Dates, fresh or dried, not packed in units weighing (with immediate container, if any) 10 lb. or less each:			
With pits	741	1¢ per lb.	1¢ per lb. bound
With pits removed	741	2¢ per lb.	2¢ per lb. bound
Pistache nuts			
Not shelled	761	1.25¢ per lb.	1.25¢ per lb. bound
Shelled	761	2.5¢ per lb.	2.5¢ per lb. bound
Apricot & peach kernels	762	3¢ per lb.	2.5¢ per lb.
		Per lb. of clean content	Per lb. of clean contents
Hair of the Cashmere goat:-	1102(b)		
In the grease or washed		34¢	13¢
Scoured		37¢	21¢
On the skin		72¢	16¢
Sorted, if not scoured		35¢	19¢
Bristles, crude, not sorted bunched or prepared	1637	Free	Bound free
Quince seed, nongerminating	1669	Free	Bound free
Sausage casings etc. from sheep lamb and goats	1735	Free	Bound free

Appendix II
CHRONOLOGICAL
LIST OF TRADE AGREEMENTS CONCLUDED
UNDER THE TRADE AGREEMENTS ACT OF 1934

Country	Effective date	Published in Treasury Decision
Cuba	Sept. 3, 1934	47,232
Belgium	May 1, 1935	47,600
Haiti	June 3, 1935	47,667
Sweden	August 5, 1935	47,785
Canada 1/	Jan. 1, 1936	48,033
Brazil	Jan. 1, 1936	48,034
Netherlands	Feb. 1, 1936	48,075
Switzerland	Feb. 15, 1936	48,093
" (Partly terminated) 2/	Jan. 1, 1941	50,281
Honduras	Mar. 2, 1936	48,131
Colombia	May 20, 1936	48,258
France	June 15, 1936	48,316
Guatemala	June 15, 1936	48,317
Nicaragua	Oct. 1, 1936	48,511
" (Terminated)	Mar. 10, 1938	49,401
Finland	Nov. 2, 1937	48,554
El Salvador	May 31, 1937	48,947
Costa Rica	Aug. 2, 1937	49,072
Czechoslovakia	Apr. 16, 1938	49,458, 49,512
" (Terminated)	Apr. 22, 1939	49,824
Ecuador	Oct. 23, 1938	49,710
United Kingdom	Jan. 1, 1939	49,753
Canada	Jan. 1, 1939	49,752
Turkey	May 5, 1939	49,838
Venezuela	Dec. 16, 1939	50,015
Cuba (Supplementary)	Dec. 23, 1939	50,050
Canada (Supplementary) 1/	Jan. 1, 1940	50,056
Canada (Supplementary)	Dec. 20, 1940	50,295
Argentina	Nov. 15, 1941	50,504
Cuba (Second supplementary)	Jan. 5, 1942	50,541
Peru	July 29, 1942	50,670
Uruguay	Jan. 1, 1943	50,786
Mexico	Jan. 30, 1943	50,797
Iceland	Nov. 19, 1943	50,956
Iran	June 28, 1944	51,067

1/ Superseded.
2/ Partly terminated only as to concession under 1930 Tariff Act paragraph 1529 (b) concerning certain handkerchiefs.

Appendix III

ALPHABETICAL LIST OF TRADE AGREEMENTS CONCLUDED UNDER THE TRADE AGREEMENTS ACT OF 1934

Country	Effective date	Published in Treasury Decision	
Argentina	November 15, 1941	50,504	
Belgium	May 1, 1935	47,600	
Brazil	January 1, 1936	48,034	
Canada 1/	January 1, 1936	48,033	
Canada	January 1, 1939	49,752	
Canada (Supplementary) 1/	Jnauary 1, 1940	50,056	
Canada (Supplementary)	December 20, 1940	50,295	
Colombia	May 20, 1936	48,258	
Costa Rica	August 2, 1937	49,072	
Cuba	September 3, 1934	46,232	
Cuba (Supplementary)	December 23, 1939	50,050	
Cuba (Second supplementary)	January 5, 1942	50,541	
Czechoslovakia	April 16, 1938	49,458	49,512
" (Terminated)	April 22, 1939	49,824	
El Salvador	May 31, 1937	48,947	
Ecuador	October 23, 1938	49,710	
Finland	November 2, 1936	48,554	
France	June 15, 1936	48,316	
Guatemala	June 15, 1936	48,317	
Haiti	June 3, 1935	47,667	
Honduras	March 2, 1936	48,131	
Iceland	November 19, 1943	50,956	
Iran	June 28, 1944	51,067	
Mexico	January 30, 1943	50,797	
Netherlands	February 1, 1936	48,075	
Nicaragua	October 1, 1936	48,511	
" (Terminated)	March 10, 1938	49,401	
Peru	July 29, 1942	50,670	
Sweden	August 5, 1935	47,785	
Switzerland	February 15, 1936	48,093	
" 2/ (Partly Terminiated)	January 1, 1941	50,281	
Turkey	May 5, 1939	49,838	
United Kingdom	January 1, 1939	49,753	
Uruguay	January 1, 1943	50,786	
Venezuela	December 16, 1939	50,015	

1/ Superseded.

2/ Partly terminated only as to the consessions under 1930 Tariff paragraph 1529 (b) concerning handkerchiefs.

APPENDIX IV
SECTIONS OF
REVENUE ACTS PROVIDING FOR TAXES ON IMPORTS AND ON THE FIRST DOMESTIC PROCESSING OF FATS, OILS, AND OIL MATERIALS

Title IV Revenue Act of 1934

Section 602 - Tax on certain oils. - Section 601(c) of the Revenue Act of 1932 is amended by adding at the end thereof a new paragraph as follows:

"(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, and any combination or mixture containing a substantial quantity of any one or more of such oils, 3 cents per pound. The tax on the articules described in this paragraph shall apply only with respect to the importation of such articles after the date of the enactment of this act..."

Section 602½ - Processing tax on certain oils. - "(a) There is hereby imposed upon the first domestic processing of coconut oil, sesame oil, palm oil, palm-kernel oil, or sunflower oil, or of any combination or mixture containing a substantial quantity of any one or more of such oils with respect to any of which oils there has been no previous first domestic processing, a tax of 3 cents per pound to be paid by the processor. There is hereby imposed (in addition to the tax imposed by the preceding sentence) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing, except that the tax imposed by this sentence shall not apply when it is established ... that such coconut oil (whether or not contained in such combination or mixture) (A) is wholly the production of the Philippine Islands or any other possession of the United States or (B) was produced from materials the growth or production of the Philippine Islands or of any other possession of the United States or (C) was brought into the United States or produced from materials brought into the United States on or before the 30th day after the date of enactment of this act ... For purposes of this section the term "first domestic processing" means the first use in the United States in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of tin plate."

Section 801. Definitions
(a) When used in this Act--
(10) The term "United States" when used in a geographical sense includes only the States, Alaska, Hawaii, and the District of Columbia.

Section 803. - Effective date.-"Except as otherwise provided, this Act shall take effect upon its enactment.

Approved May 10, 1934 at 11:40 a.m. (But since Section 602 taxes apply only with respect to the oils when imported after the date of enactment, therefore Section 602 taxes were effective May 11, 1934.)

Revenue Act of 1935

Section 402 - Compensatory tax on products of certain oils.- "During any period after the thirtieth day after the date of enactment of this Act when ....

"(1) a processing tax is in effect under section 602½ of the Revenue Act of 1934 or "

"(2) an import tax is in effect under section 601 (c) (8) of the Revenue Act of 1932, as amended," (see above) "there is hereby imposed upon any article (not within the scope of either such tax) manufactured or produced wholly or in chief value from any one or more of the oils subject to either such tax, when such article is imported into the United States from any foreign country or from any possession of the United States or from the high seas, a compensatory tax equivalent to the tax which would be payable under such section 602½ or 601 (c)(8) upon such oil or oils if imported into the United States or if processed in the United States."

Section 402 became effective September 30, 1935 (T.D. 47863).

Title V Revenue Act of 1936

Section 701 - Tax on certain oils.- Section 601 (c) (8) of the Revenue Act of 1932 as amended, (see Section 602 Revenue Act of 1934 on page 115) is amended to read as follows: *

"(8) Whale oil (except sperm oil) fish oil (except cod oil, cod-liver oil and halibut-liver oil) marine animal oil, ~~and any combination of mixture contain a substantial quantity of any one or more of such oils,~~ tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing and salts of any of the foregoing: all the foregoing whether or not refined, sulphonated, sulphated hydrogenated, or otherwise processed 3 cents per pound: sesame oil provided for in paragraph 1732 of the Tariff Act of 1930 sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated or otherwise processed 4½ cents per pound; any article, merchandise or combination (except oils, specified in section 602½ of the Revenue Act of 1934 as amended) (see Section 702 of this Act) 10 percentum or more of the quantity by weight of which consists of, or is derived directly or indirectly from one or more of the products specified above in this paragraph, or in "....(Section 702) ....." a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section 602½ (Section 702) in respect of such product or products which the quantity by weight of the imported article merchandise or combination, consisting of or derived from such product or products bears to the total weight of the imported article, merchandise or combination: hempseed, perilla seed, rapeseed, sesame seed, and kapok seed, 3 cents per pound." The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of enactment of this act.....

Section 702 -Processing tax on certain oils.- The first sentence of section 602½ of the Revenue Act of 1934 is amended to read as follows:*

"(a) There is hereby imposed upon the first domestic processing of coconut oil, sesame oil, palm oil, palm-kernal oil, ~~or sunflower oil~~, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such

*Underlined material is new in given section and paragraph. Stricken out material is repealed. Other material is unchanged from previous Acts.

oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils ~~with respect to any of which oils there has been no previous first domestic processing~~, a tax of 3 cents per pound to be paid by the processor, but the tax under this section shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under".....(section 701 of this Act)....."or (2) with respect to any combination or mixture by reason of its containing an oil, fatty acid, or salt with respect to which there has been a previous first domestic processing or upon which an import tax has been paid under such".....(Section 701). (The additional tax on coconut oil not the product of the Philippines or any other possession of the United States, and the exception to the tax, made in the case of palm oil used in the manufacture of tin plate, both provided for in Section 602½ of the Revenue Act of 1934, continue in effect.)

"(b) Notwithstanding the provisions of subsection (a) of this section, the first domestic processing of sunflower oil or sesame oil (or any combination or mixture containing a substantial quantity of sunflower oil or sesame oil), if such oil or such combination or mixture or such oil contained therein was imported prior to the effective date of this title, shall be taxed in accordance with the provisions of Section 602½ of the Revenue Act of 1934 in force on the date of the enactment of this Act."

Section 703.- "....Section 402 of the Revenue Act of 1935 is hereby repealed ....."

Section 704 - Effective date.- "The provisions of this title shall be effective on an after the sixtieth day following the date of the enactment of this Act." (Date of enactment was June 22, 1936: effective date of Title V was therefore August 21, 1936).

TITLE IV REVENUE ACT OF 1938

Section 702 - Tax on certain oils. (a) Section 601 (c) (8) of the Revenue Act of 1932, as amended, (see Section 701 of Title V of Revenue Act of 1936 on page 116), is amended to read as follows:*

"(8) (A) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine-animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound; Provided, That no whale oil (except sperm oil), fish oil, or marine animal oil of any kind (whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or fatty acids derived therefrom, shall be admitted to entry after June 30, 1939, free from the tax herein provided unless such oil was produced on vessels of the United States or in the United States or its possessions, from whales, fish or marine animals or parts thereof taken and captured by vessels of the United States.

* Underlined material is now in given section and paragraph. Stricken out material is repealed. Other material is unchanged from previous Acts.

APPENDIX IV - REVENUE ACT PROVISIONS - Cont'd.

"(B) Sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound;

"(C) Any article, merchandise, or combination (except oils specified in section 602½ of the Revenue Act of 1934, as amended,) (see Section 702, Revenue Act of 1936, above,) 10 per centum or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph or of the oils, fatty acids, or salts specified in section 602½ of the Revenue Act of 1934, as amended (section 702, Revenue Act of 1936, above) a tax (on imports) at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section (Section 702, Revenue Act of 1936, above)..."in respect of such product or products which the quantity by weight of the imported article, merchandise or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; but there shall not be taxable under this subparagraph any article, merchandise, or combination (other than an oil, fat, or grease, and other than products resulting from processing seeds without full commercial extraction of the oil content) by reason of the presence therein of an oil, fat, or grease which is a natural component of such article, merchandise or combination and has never had a separate existence as an oil, fat, or grease;

"(D) Hempseed, ~~2 cents~~ 1.24 cents per pound; perilla seed, ~~2 cents~~ 1.38 cents per pound; kapok seed, 2 cents per pound; rapeseed, 2 cents per pound; and sesame seed, ~~2 cents~~ 1.18 cents per pound;

"(E) The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of the enactment of the Revenue Act of 1934....

"(F) The tax imposed under subparagraph (B) shall not apply to rapeseed imported to be used in the manufacture of rubber substitutes or lubricating oil...

"(G) The taxes imposed by this section shall not apply to any article, merchandise or combination, by reason of the presence therein of any coconut oil produced in Guam or American Samoa, or any direct or indirect derivative of such oil."

Section 702 (b) (Reenacts Sec. 601 (b) (5) 1932 R. A. applying abov import taxes to Philippine products and exempting Puerto Rican products from them)

Section 702 (b) effective date. -The amendment made by this section shall be effective July 1, 1938.

Section 703. Effective July 1, 1938, section 602½ (a), as amended of the Revenue Act of 1934 is amended by striking our "but does not include the use of palm oil in the manufacture of tin plate" and inserting in lieu thereof "but does not include the use of palm oil in the manufacture of tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of tin plate or terne plate".

APPENDIX II - REVENUE ACT PROVISIONS - Cont'd.

Revenue Act of 1941

Title V - Excise Taxes

Section 501.- Excise taxes made permanent. Section 3452 of the Internal Revenue Code (relating to expiration of 1932 excise taxes) is repealed.

Revenue Act of 1942

Title VI - Excise Taxes

Section 621.- Exemption from processing tax on palm oil used in manufacture of iron or steel products. Section 2477 I.R.C. (relating to definition of first domestic processing) is amended to read as follows: "For the purposes of this chapter the term 'first domestic processing' means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of iron or steel products, or tin plate or terne plate or any subsequent use of palm oil residue resulting from the manufacture of iron or steel products, or tin plate or terne plate."

New language is underlined. This amendment became effective Nov. 1, 1942 (Section 621).

APPENDIX V
SECTIONS OF THE INTERNAL REVENUE CODE IMPOSING TAXES ON FATS AND OILS WITH AMENDMENTS AND RELATED LAWS IN EFFECT ON MAY 3, 1946

Chapter 21-Processing tax on Cocnut and other Vegetable oils

Section 2470. Tax.

(a) Rate.

(1) In general.-There shall be imposed upon the first domestic processing of coconut oil, palm oil, palm kernel oil, fatty acids derived from any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts, a tax of 3 cents per pound to be paid by the processor.

(2) Additional rate on coconut oil.-There shall be imposed (in addition to the tax imposed by the preceeding paragraph) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing, except that the tax imposed by this sentence shall not apply when it is established-----that such coconut oil (whether or not contained in such a combination or mixture),

(A) is wholly the production of the Philippine Islands or any possession of the United States, or

(B) was produced wholly from materials the growth or production of the Philippine Islands or any possession of the United States, or

(C) was brought into the United States on or before June 9, 1934, or from materials brought into the U. S. on or before June 9, 1934, or

(D) was purchased under a bona fide contract entered into prior to April 26, 1934, or produced from materials purchased under a bona fide contract entered into prior to April 26, 1934. The tax imposed by this paragraph shall not apply to any domestic processing after July 3, 1974.

(Note: The additional 2 cent tax on coconut oil provided for above was suspended by Public 711, 77th Cong. effective Sept. 17, 1942 and until 30 days after the President proclaims that adequate supplies of Philippine copra and coconut oil are again available. The Philippine Trade Act of 1946 in Sec. 505 (b) effective 5/1/46, provides that I.R.C. Sec. 2470 (a)(2) may be suspended by the President if he proclaims that adequate supplies of neither Philippine copra nor coconut oil are available for processing in the U. S.)

(b) Exemption.-The tax under subsection (a) shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under Chapter 22, or (2) with respect to any combination or mixture by reason of its containing any fatty acid, or salt with respect to which there has been a previous first domestic processing upon which an import tax has been paid under Chapter 22.

(c) Importations prior to August 21, 1936.- (Omitted here)

Sections 2471. Returns; 2472. Payment of tax; and 2473. Sales to States; are omitted here.

App. V - cont'd.

Section 2474. Exportation. (Provides for refund of processing tax upon exportation to any foreign country or U. S. possession of any article upon which a processing tax has been paid. Also provides for processing in bond for export to avoid payment of processing tax.)

Section 2475. Addition to the tax increase of nonpayment. (omitted here)

Section 2476. Collections covered into Philippine Treassry. (Repealed effective July 4, 1946 by Section 506 of the Philippine Trade Act of 1946.)

Section 2477. First Domestic Processing Defined.

For the purposes of this chapter, the term "first domestic processing" means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of iron or steel products, or tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of iron or steel products, or tin plate or terne plate.

Sections 2478. Contracts prior to 1/26/34; 2479. Other laws applicable; 2480. Covering of collections into the Treasury; 2481. Effective date of Chapter; 2482. Publicity of returns; and 2483. Payment of proceeds of processing tax to Guam and American Samoa; omitted here.

Chapter 22-Import taxes on fish, animal, and Vegetable Oils.

Section 2490. Imposition of Tax

In addition to any other tax or duty imposed by law there shall be imposed upon the following articles imported into the United States, unless treaty provisions of the United States otherwise provide a tax at the rates set forth in section 2491 to be paid by the importer.

(Note: The proceeds of the above tax were covered into the Phil. Treasury under section 6 of the Act of August 7, 1939. This was repealed by 506 of the Philippine Trade Act of 1946 effective July 4, 1946.)

Section 2491. Rate of tax

(a) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, and salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated or otherwise processed, 3 cents per pound: Provided, that no whale oil (except sperm oil), fish oil, or marine animal oil of any kind (whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or fatty acids derived therefrom, shall be admitted to entry, after June 30, 1939, free from the tax provided unless such oil was produced on vessels of the U. S. or in the U. S. or its possessions, from whales, fish, or marine animals or parts thereof taken and captured by vessels of the U. S.;

(b) Sesame oil provided for in paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing: all the foregoing whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4 1/2 cents per pound;

(c) Any article, merchandise, or combination (except oils specified in section 2470), 10 per centum or more of the quantity by weight of which consists of, or

App. V - cont'd.

is derived directly or indirectly from one or more of the products specified above in this paragraph or of the oils, fatty acids, or salts specified in section 2470, a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or such section 2470 in respect of such product or products which the quantity by weight of the imported article, merchandise, or combination consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; but there shall not be taxable under this subparagraph any article, merchandise, or combination (other than an oil, fat, or grease, and other than products resulting from processing seeds without full commercial extraction of the oil content), by reason of the presence therein of an oil, fat, or grease which is a natural component of such article, merchandise, or combination and has never had a separate existence as an oil, fat, or grease.

(d) Hempseed, 1.24 cents per pound; perilla seed, 1.38 cents per pound; kapok seed, 2 cents per pound; rapeseed, 2 cents per pound; and sesame seed 1.18 cents per pound;

(e) The tax on articles described in this section shall apply only with respect to the importation of such articles after May 10, 1934.

(f) The tax imposed under subsection (b) shall not apply to rapeseed oil imported to be used in the manufacture of rubber substitutes or lubricating oil,-----.

(g) The tax imposed by section 2490 shall not apply to any article, merchandise, or combination, by reason of the presence therein of any coconut oil produced in Guam or American Samoa, or any direct or indirect derivative of such oil.

Section 2492. Construction of taxing provision.

Nothing in section 2491 shall be construed as imposing a tax in contravention of an obligation undertaken in any trade agreement entered into prior to August 21, 1936, under the authority of section 350 of the Tariff Act of 1930, as amended, c. 474, 48 Stat. 943 (U.S.C., Title 19, sec. 1351), or as imposing a tax on the importation of glycerin or stearine pitch or on the importation of any article by reason of any component of such article derived directly or indirectly from a waste not named in section 2491.

Section 2493. Assessment and payment.

The tax imposed under section 2490 shall be levied, assessed, collected, and paid in the same manner as a duty imposed by the Tariff Act of 1930, and shall be treated for the purposes of all provisions of law relating to the customs revenue as a duty imposed by such Act, except that ----

(1) (Basis of value - omitted here.)

(2) (Undervaluation - omitted here), and for the purposes of section 336 of such Act (the so-called flexible tariff provision) such tax shall not be considered a duty;

(3) such tax (except as specifically provided in section 2491(g)) shall be imposed in full notwithstanding any provision of law granting exemption from or reduction of duties to products of any possession of the United States.

Section 2494. Regulations. (Omitted here.)

APPENDIX VI

CHANGES IN AGRICULTURAL DUTIES MADE
PURSUANT TO THE FLEXIBLE PROVISION OF THE
1922 AND 1930 TARIFF ACTS TO
MAY 3, 1946

A.- Changes in 1922 Tariff Act rates

Tariff Act of 1922 paragraph	Article	Rate in 1922 Tariff Act	New rate	Effective date of change
54	Linseed oil, raw, boiled, or oxidized....	3.3¢ per lb.	3.7¢ per lb.	7/25/29
707	Skimmed milk, fresh.....	2.5¢ per gal.	2.75¢ per gal.	6/13/29
707	Whole milk, fresh.....	2.5¢ per gal.	3.75¢ per gal.	6/13/29
707	Fresh milk.....	2.5¢ per gal.	3.75¢ per gal.	6/13/29
707	Cream, fresh or sour....	20¢ per gal.	30¢ per gal.	6/13/29
709	Butter.....	8¢ per lb.	12¢ per lb.	4/5/26
710	Swiss or Emmenthaler type cheese.....	5¢ per lb. but not under 25¢	7.5¢ per lb. but not under 37.5%	7/8/27
711	Quail, live, Bobwhite, valued at $5 or less ..	50¢ each	25¢ each	11/2/25
713	Frozen or otherwise, prep. or pres. and n.s.p.f.; egg albumen, egg yolk, whole eggs...	6¢ per lb.	7.5¢ per lb.	3/22/29
729	Wheat.....	30¢ per bu. 60 lb.	42¢ per bu. 60lbs.	4/6/24
729	Wheat flour, semolina, crushed or cracked wheat and similar wheat products, n.s.p.f.....	78¢ per 100 lbs.	$1.04 per 100 lbs.	4/6/24
730	Bran, shorts, & by-product feeds obtained in milling wheat.....	15%	7.5%	4/6/24
737	Cherries, sulphured or in brine, pits removed.	2¢ per lb.	3¢ per lb.	1/2/28
757	Peanuts, not shelled....	3¢ per lb.	4.25¢ per lb.	2/18/29
757	Peanuts, shelled.....	4¢ per lb.	6¢ per lb.	2/18/29
760	Flaxseed.....	40¢ per bu. 56 lb.	56¢ per bu. 56 lbs	6/13/29
768	Onions.....	1¢ per lb.	1.5¢ per lb.	1/21/29

Appendix VI - Changes in Agricultural duties under the flexible provision - Cont'd

B - Changes in 1930 Tariff Act rates

Tariff Act of 1930 paragraph	Article	Rate in 1930 Tariff Act	New rate	Effective date of change
41	Edible gelatin valued at less than 40¢ per lb.	20% ad val. and 5¢ per lb.	12% ad val. and 5¢ per lb.	Apr. 15, 1931
41	Gelatin and glue of animal origin n.s.p.f. valued at under 40¢ per lb.	25% ad val. & 2¢ per lb.	20% ad. val. and 2-1/2¢ per lb.	Sept. 18, 1932
52	Sperm oil, crude	10¢ per gal.	5¢ per gal.	Apr. 1, 1933
52	Spermaceti wax	6¢ per lb.	3-1/2¢ per lb.	Apr. 1, 1933
53	Olive oil weighting with immediate container under 40 lbs.	9-1/2¢ per lb. on contents and containers	8¢ per lb. on contents and containers	July 24, 1931
	Sugar not from Cuba			
501	Not ovdr 75 degrees	1.7125¢ per lb.	1.284375¢ per lb.	June 8, 1934
	Each additional sugar degree	0.0375¢ per lb.	0.028125¢ per lb.	June 8, 1934
	Sugar from Cuba			
501	Not over 75 degrees	1.3700¢ per lb.	1.0275¢ per lb.	June 8, 1934
	Each additional sugar degree	0.0300¢ per lb.	0.0225¢ per lb.	June 8, 1934
503	Maple sugar	8¢ per lb.	6¢ per lb.	Mar. 7, 1931
503	Maple sirup	5-1/2¢ per lb.	4¢ per lb.	Mar. 7, 1931
713	Dried whole eggs, dried egg yolk, and dried egg albumen	18¢ per lb.	27¢ per lb.	July 24, 1931
769	Peas, green or unripe entered 10/1 to following 6/30	3¢ per lb.	3-9/10¢ per lb.	Jan. 1, 1932
774	Peppers in natural state	3¢ per lb.	2-1/2¢ per lb.	Jan. 1, 1932
774	Eggplant in natural state entered 4/1 to 11/30 in any yr.	3¢ per lb.	1.5¢ per lb.	Jan. 1, 1932
805	Ale, Porter, Stout and beer	$1 per gal.	50¢ per gal.	Feb. 15, 1935

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